New Jersey Law Journal

VOL. LXII—No. 26 NEWARK, N. J., THURSDAY, JUNE 29, 1939 62 N. J. L. J. Index Page 229 COPY TEN CENTS

Digests of Recent Opinions

LABOR DISPUTES — Where Petition Charges That An Injunction Was Disobeyed by Acting in Concert With Defendant, Party Will Not Be Held Guilty of Contempt Where it is Shown That Conduct was Independent of Defendant.

Chancery of New Jersey.

In the matter of Wholesale Licensed Alcoholic Beverage Salesmen's Union, No. 20378 (A. F. of L.) and others, charged with contempt.

June 12, 1939.

On petitioner: Harold Simandl (Leonard J. Emmerglick).

For defendants: Harold Krieger.

Bigelow, V. C.

On March 21, 1939, an order was made by this court in a cause wherein G. Loewus & Co., Inc., was complainant and Distillery Workers' Union Local 20244 and certain of its officers and members were defendants, enjoining the defendants and all persons acting in concert or in combination with them, from picketing the complainant's premises on Frelinghuysen Avenue, Newark. The following day the pickets, not defendants to the cause or members of the Distillery Workers' Local or employed by the defendant but employed by the Salesmen's Union Local 20378 began picketing the Loewus premises. Although served with a copy of the injunction order, they continued their picketing. The complainant, thereupon, filed its petition alleging that the Salesmen's Union and its pickets were acting in concert and in combination with defendants, and prayed that they be adjudged guilty of contempt.

The proofs show that petitioner is a liquor rectifier. Its employees, engaged in its rectifying plant, are, or were until recently, members of the Distillery Workers' Union; its salesmen were members of the Salesmen's Union prior to November 15, 1938, when a contract with that local expired. Negotiations for a renewal continued through December without success.

The executive secretary of the Salesmen's Union spoke to the office of complainant who had these matters in charge in January and again in February 1939 urging a resumption of negotiations. On the last occasion, the Union agent was told definitely that the company would not re-enter relations with the Union and thereupon he warned the company to beware of picketing which the Union would sanction. He learned with satisfaction of the dispute between the petitioner and the Distillery Workers' and also with the Salesmen's Union and when he read in the newspaper that picketing by the Distillery Workers had been enjoined, he decided that the time was ripe for the Union to act, and so he ordered the picketing. He and his men acted independently of the Distillery Workers' Union and without consulting them.

The court held that in contempt cases a distinction is sometimes made between disobedience to an injunction and flouting of the injunction. In the first case, there is a breach of the injunction that is an offense that can only be committed by those to whom the injunction is directed. In the second case, there is an obstructing of the course of justice, an offense of which either a party or a stranger may be guilty.

Where the acts charged amount to obstruction of justice it is immaterial whether or not the injunction expressly includes the defendants' agents and servants but here it was charged that they were acting in concert and combination with defendants. The contrary was proven and therefore the Salesmen's Union was not in contempt.

(Continued on page 4, col. 5)

Lawyer Reports On New Adjuster Racket

Los Angeles, (CCNS) — Something new in the way of rackets has been turned up by a lawyer here. To learn about it cost this lawyer's client just $54.00.

Shortly after the attorney had filed a petition for probate, a glib, well dressed young man appeared at the client's residence, stating that he had been directed by the attorney to call. He explained that he was an "adjuster" from the inheritance tax office and questioned the client concerning property in the estate.

After some more "build-up" the swindler announced that the inheritance tax would be $36.00. When the client protested that her attorney was looking after that matter the confidence man replied that she could save money and a long examination in court by paying at once. A check to his order resulted.

The next day he returned to announce that a mistake had been made in computing the tax, which, it turned out, was only $18.00. If the client would write a new check for that amount, the old one would be returned with the receipt.

She did!

Current Decisions

TRUSTS—Where no Fraud is Shown a Decree of the Orphans Court Will Not be Set Aside for the Filing of Objections by an Infant on the Ground that no Guardian ad litem was Appointed for the Infant Although Notice was Given According to Statute.

Atlantic County Orphans' Court.

In the matter of the Estate of Abraham March, Deceased.

May 31, 1939.

Sur estate of George March. On order to show cause.

Master's Report.

Robert L. Warke, Jr. S. M.

To: The Hon. Palmer W. Way Judge Atlantic County Orphans' Court.

This is an Order to Show Cause why a decree heretofore entered in the Orphans' Court of Atlantic County allowing an accounting made by the Penn Norristown Trust Company in the matter of the Estate of Abraham March, deceased, sur trust for George March, should not be vacated and set aside to allow the petitioner, Mary F. March, guardian ad litem of Janet March, Robert March, George March, Jr. and Mary Louis March, all minors, to file exceptions thereto in their behalf.

The facts are that the testator, Abraham March left a will and in accordance with the provisions thereof, a trust estate was set up whereof the income is payable to George March during his life time, and the principal to his four chiulden after his death, and upon their attaining majority if they have not become of age during his lifetime. The Penn Norristown Trust Company, Mary F. March and Paul March were named by the testator to be the trustees of this trust. Mary March withdrew from the administration of the trust, and Paul, the other trustee, not only did not join in the accounting which is the subject hereof but filed exceptions to it. He himself has never filed any accounting.

The exceptions to the accounting were heard by a Master and upon the Master's Report a decree was entered al-

(Continued on page 3, col. 3)

The Drafting Of Wills *

By Alfred C. Clapp

The approach in this talk is ante-mortem the testator, not post mortem—synthetic and preventive rather than analytic and remedial. The draftsman's unrecordable glory lies in the prevention of litigation. Nevertheless in a somewhat recent report made by a joint committee of the Chamber of Commerce of the State of New York and the New York State Bar Association, it was estimated that no less than 82 per cent of the litigation affecting wills was of an avoidable nature (a copy of this report "Rules for the Prevention of Unnecessary Litigation" dated about 1930 may perhaps be still had from the Chamber's Office at 65 Liberty Street, New York City). And when we read further in this report that wills are the most fruitful subject of litigation (and when we cease quibbling as to what area a field must have to make up a subject of litigation), we find our profession stands convicted. The charge reads that the draftsman has risked the trust given him—the happiness of the testator's family.

Birdseye, in his formbook, says that relatively now there is not 1/100,000 of the litigation that there was 125 years ago, taking into account the growth of population and wealth. He lays this to the growth of preventive law in business transactions and particularly to the reduction to printed forms, to be filled out by ordinary clerks, of many business documents such as insurance policies, deeds, bills of lading, charter parties, etc. However, no will has a brother and we are entitled to smile at the lawyer I heard the other day saying that he had a stock of wills, indexed as to clauses, so that his son coming to the bar will have no trouble in the drafting of wills.

Three general suggestions may be made in regard to the preventing of litigation over wills—all three more interesting than important. The first suggestion is rigorously stressed in the Chamber of Commerce report as the great solution of the problem. The report says that one of the principal reasons for such an extraordinary amount of litigation concerning wills "lies in the fact that most wills are not tested before death as is the practice in England". Most of you know what a living test is, namely to have the will turned over to an individual expert during the life of the testator for a construction of the whole instrument. The value of testing a will I do not wish to underestimate; but unless the suggestion of having a will tested comes from the client (to whom in general the Chamber of Commerce report was made) it of course is not practical. A lawyer can hardly say to his client "Now I would like to have this will examined by Mr. So and So, his fee for examination will be $25.00 (the same as mine)". The client's reaction will be "Why didn't I go to him in the first place"?

The second suggestion for preventing will litigation I draw from the case of Walt v. Huntington, 40 Conn. 9, where the court upheld this provision: Should any question arise as to the meaning or legal construction of this instrument, I direct that the distribution of my estate shall be made to such persons as my executors shall determine to be my intended legatees and devisees and their construction shall be binding". The court held this provision valid and said that it mattered not that the ex-

(Continued on page 2, col. 1)

* This is an abstract of a lecture given before the East Orange Legal Group and the North Hudson Lawyers Club. Where the authorities have been collected in "Clapp on Wills and Administration in New Jersey," references are made to it. The lecture includes a selected compilation of clauses and other suggestions—Ed.

Amendments Of Future To Have Time Limit

Ancient Proposals Still Before People Because Of High Court's Decision

Washington, (CCNS) — Never again will Congress under any circumstances approve a constitutional amendment without stating a definite time limit for ratification, if Chairman Henry F. Ashurst, of the Senate judiciary committee, has anything to say about the matter.

An aftermath of the Supreme Court decision in which it refused to drive a stake in the heart of the 15-year-old child labor amendment, Senator Ashurst's concern is causing him to work for the establishment of a hard and fast congressional tradition against amendment proposals that are gifted with immortality.

Ancient Proposals Alive

In a recent speech before the Senate, the Arizona member pointed out that as a result of the Supreme Court decision there are four half forgotten amendments which may still be regarded as before the people.

Two of these have reached the ripe old age of 150 years. Another is hale and hearty at 129, while the fourth, a mere

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Bar Memorializes Merritt Lane

V. C. Berry

"The first order of business at this meeting is the memorial service for former Vice Chancellor Lane.

Robert McCarter, Representing the Essex County Bar Ass'n.

"Gentlemen of the bar, ladies of the family: At a time like this it is very difficult to be restrained. One's impulse is naturally in view of the extraordinary character, ability and learning and career of Mr. Lane to go into extravagances. Immediately upon the printing of the news of his death, which was all too untimely, the officers of the local bar association appointed a committee of which

Lawyers Gather In Newark Chancery Court on June 27th To Pay Tribute

I happened to be made chairman, to voice the sentiments of the bar in this death and with your permission, I will read what the committee has formulated.

"Merritt Lane was born in Jersey City January 2, 1881. Following his graduation from New York Law School, he was admitted to the Bar of this State as an Attorney in February 1902, and as a Counsellor three years later. He also became a member of the New York Bar in November 1905.

"He practiced in Jersey City until November 1916 when he was appointed a Vice Chancellor and assigned to the Newark vicinage where he remained until he resigned in June 1919 to resume active practice. He then opened an office in Newark where he continued to practice until his death on June 23, 1939.

"From the beginning of his career his marked ability and resourcefulness, together with his untiring energy and ardent devotion to the interests of his clients, earned for him well deserved recognition as an outstanding member of the Bar, of which he later became a distinguished leader.

"His appointment to the

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WILLS

(Continued from page 1)

ecutors were to an extent beneficially interested in the estate. Further, the court decided that to enable the executors to act there must be a bona fide question and the executors must not abuse their discretion. This seems like a very useful provision provided it were broadened to enable the executors to determine not only who shall take a gift but the extent of the gift and, perhaps, the powers and every provision of the will as to which there is a doubt. It may surprise you, however, that this clause has been but rarely before any court (see Am. Board of Foreign Missions v. Ferry, 15 Fed. 696. Marshall, C. J. in Pray v. Belt, 1 Pet. 670, 680, said that the court would always have to determine whether the executors under such a clause had made an alteration of the will where the will was plain. This is so. But one may disagree with Marshall that if the case comes before the court it must also construe the will rightly; as to this Wait v. Huntington, supra, is squarely contrary to Marshall. For other cases cf. Thompson Wills, 2nd ed. Sec. 563.) Again I do not wish to underestimate the suggestion but I think your surprise at its lack of use will depart if you put yourself at your desk opposite a client. When in reading his will he comes to this clause, he is going to look at you and wonder what sort of a bill of goods you are selling him. However, the principal vice of the clause is that until it is construed in New Jersey, a testator using it to avoid a litigation will be in fact inviting one.

A great deal has been written about the third of the suggestions, referred to above, for preventing will litigation, "Living Probate". In civil law jurisdictions, as, for example, the State of Louisiana, the Province of Quebec, countries in South America and Europe, a testator may establish the validity of his will during his lifetime by authentication before a public notary in the presence of a prescribed number of witnesses. I am not referring to the nuncupative wills of civil law jurisdictions, those wills dictated by the testator to the notary in the presence of witnesses; the notary then reading the completed document back to him. Such a procedure designed for the simpler dispositions of property would undoubtedly result in considerably more litigation than we have now. The suggestion is rather that the testator personally present his will to the Surrogate and lodge it there; he and his witnesses to be then examined by the Surrogate as to the authenticity of the document and its execution and perhaps as to his mental capacity. Such a probate might be given by statute a strong presumptive effect provided the testator died a resident of the jurisdiction rendering such a probate. There would have to be procedure for revoking the will.

In 1883 Michigan adopted a statute somewhat as suggested, providing for citations to be served at the time of the probate upon interested parties who might come in and contest probate. However, the statute apparently rendered the living probate conclusive and not presumptive and was held unconstitutional in the case of Lloyd v. Chambers, 56 Mich. 236, 23 N. W. 28. One opinion of the court argues that since it could not be determined who would be interested in the estate of the testator at his death, it would be improper to permit anyone to contest the will during his lifetime. The argument is applicable whether or not the statute requires citations to be served on the interested parties; for in any case those persons interested should have an opportunity to intervene at least on their own initiative. There is some force to this argument. The presumptive next of kin, heirs and beneficiaries may be satisfied with the will, but they may be dead at the testator's death and those that become concerned in the estate may have reason to contest it. On the other hand the fraction of beneficiaries who might thus be cheated could quite fairly be overlooked in favor of the many innocent persons who now pay the costs of unfounded probate contests. One sensational estimate has now made, that only 25 percent of contests in probate proceedings are successful. However, the opinion is so general that "living probate" is unconstitutional that the subject must be passed over as academic.

You will note that the first two suggestions for the prevention of will litigation had to do with the construction of a will and the third (living probate) with its execution. According to the Chamber of Commerce report only 17 percent of will litigation arises over questions of execution, mental capacity and undue influence; whereas 73 per cent is concerned with the meaning and effect of wills and 10 per cent with other matters. I dismiss all three of the suggestions as of not much account. As in other things, the practical solution is not the radical one. In this field, it lies in more careful draftsmanship.

As a preliminary to draftsmanship, something may be said concerning the length of wills. The Scylla in these waters is the verbose instrument. This Scylla may sing the draftsman to sleep, but she probably will not wreck him. Common nuisances are "I make, publish and declare this to be my will", "Last Will and Testament", "I Give and Bequeath", "I nominate, constitute and appoint", "All the rest, residue and remainder". To most of us, these repetitions render the will lawyer-like. Lawyers of the last generation brought much discredit on us by managing to say in two hundred words what could as well be said in a hundred. You know in England until 1881 the scrivener received a fee for the instrument he drew, based upon its length. Much of our surplus verbiage can be laid to these English scriveners. Comparatively speaking, however, the Charybdis of these straits is one to be feared. A will should not be drawn in two or three pages, tying up an estate in trust for two generations. There is no virtue in being concise at the expense of leaving out some power or contingency, or even of writing language in a way that will require the reader to look back and go over it a second time.

One other general observation may be made, namely that the experienced draftsman does not, unless he has a very obstinate client, accept some novel schemes of the testator as to the disposition of his property. The experienced man induces the testator to make a very careful reconsideration of his plans. This may be a bromide but I have in mind a lawyer with thirty years of practice who reached that conclusion only after drawing a 35-page will in which the disposition on one contingency had to be expressed in terms of an algebraic formula. The draftsman had been given the problem by the testator and rather than admit that he could not express himself, he had defiantly struggled to produce something that if probated will be a monstrosity to every poor stock transfer clerk that has to read it.

What I am to say, you can outline in your mind by unrolling a will, starting "I, John Jones, a resident of the City of East Orange" and carry it through the attestation clause and then to the size of the bill you render.

"I, John Jones, a resident of the City of East Orange". The statement of residence is valuable; it is to prove his residence at the date of the will. In re

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JUNIOR SECTION KEEPS UP BUSY PROGRAM

Junior Section Notes of the Secretary, Herzel H. E. Plaine To the Golden Gate.

The Junior Section's delegates to the Junior Bar Conference of the American Bar Association in San Francisco, July 9th to 14th have been selected. They are Joseph Harrison of Newark, present secretary of the A. B. A. Junior Conference, L. Stanley Ford of Hackensack, member of the A. B. A. House of Delegates, Robert B. Meyner of Phillipsburg, secretary for the A. B. A. Junior Conference of New Jersey, and Adrian Unger of Newark. Both Harrison and Ford are past chairmen of the Junior Section, Meyner is present vice-chairman, Unger is chairman of the Permanent Statute Revision Committee, and a livelier quartet could not be found.

Integration Still Breathes

Integration of the Bar is not dead. A strong number of the Junior Section members have read the opinion of the Supreme Court to be a mandate to the State Bar Association to educate the bar for integration. Accordingly it was voted at the June 2nd meeting in Atlantic City that the Junior Section appoint a committee to re-nurture the subject along the lines of the court's opinion.

Julius Sklar, the Section chairman, is giving careful consideration to the committee's selection, and will announce its members at a later date.

Bench and Bar

H. Russell Morss, Jr. of Elizabeth, continues to make the Committee on Relations Between Bench and Bar hum with activity.

Morss was one of the or... members in 1938 and now h... the committee. He has ma... out a schedule of county m... ings with jurists and mem... of the Junior Section partic... ing, inaugurated with a d... meeting at Hotel Winfield-S... in Elizabeth June 26th. D... ent committee members ... preside at each such session... calendar for which will be p... lished.

The committee has prep... a questionnaire that will g... to the members of the Ju... Section, and the returns use... the basis for the Junior bar d... rectory.

Miss May M. Lyons of Or... has consented to serve as s... retary for the committee. E... O. Bennett of Asbury P... former member in 1938, has ... asked to serve in Monmouth, ... Middlesex; and Herzel H. ... Plaine of Newark, former ch... man, as member ad hoc.

District Court Judges—A Fa... ion Note.

On motion of Henry I Bo... er of Newark, it was rec... mended, at the May 23rd ge... al council and committee m... ing at Essex County Bar Ass... ation library, that in keep... with judicial dignity and d... corum, all district court jud... of the State of New Jersey ou... wear their official robes of o... fice when holding court. T... recommendation was unan... mously approved.

A State Constitutional Conv... tion — It's Catching On.

The proposal that the St... Bar Association study the n... for a State Convention to ... draft the New Jersey Consti... tion, that was introduced by t... Junior Section, has begun ... take root. A short time aft... the successful fight on the fl... at the Atlantic City Convent... for the appointment of a co... mittee of the State Bar Assoc... tion. The Women Lawyers C... of New Jersey voted to make ... study of the subject, at the i... stance of Miss Evelyn Seufer... Englewood, also a member of t... Junior Section.

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BAR MUST SELL PUBLIC ON LEGAL SERVICE

st Thinks Campaign to Popularize Preventive Law Would Help Bar and State

dford Springs, Pa., (CCNS) he legal profession can con- the public of the value of eventive law," it will accomp- two results, in the opinion Chief Justice John W. Kep- of Pennsylvania.

It will throw open the of hope to those who now to the profession in dread he future and those who to it in despair.

It will serve the state by ing from crowded dockets thousands of cases that d never reach the stage of ation if legal advice were nt in time.

Value of Legal Service

ddressing the Pennsylvania Association at its convention Chief Justice Kephart dis- d the necessity of publiciz- the practice of law, by ing, through decided cases illustrations drawn from nal experience, the im- e value to the laymen of service.

e speaker before that had ssed the need for unity in profession to meet the pres- of external interference the problems of unauthor- practice and overcrowding the Bar. Coming to the tion of public relations, re Kephart said:

Let me direct your attention he course of publicity sponsd by the medical and related essions, whereby the lay- is educated to consult a tor, dentist, or an oculist be- e is sick. The program these professions has done ch to increase their useful- and to win the confidence respect of the public.

Reason for Disparity

n contrast, how does the age layman regard an atey? The disparity between medical and legal profes- in this respect, is charge- directly to our neglect to ve our public relations. competitors have not been miss. Those who encroach our legitimate profession- ld constantly remind the of their services and fac- Annually they draw the legal profession that line of practice, which otherwise increase the ss of the present member- the Bar far beyond the of absorption.

"The committee on public relations should undertake an intensive program to advertise the services of the legal profession to the community; to inform every layman of the real function and place of the attorney in public life, and to make known to him, in language he can understand, the manner in which legal services can assist him in his business and personal problems. The Bar should warn the layman against the neglect of his legal affairs, and against the quackery of unprofessional advice. The Bar should bring home to him the thought that he should turn to his lawyer as often and as confidently as he turns to his doctor, his technical guide and his spiritual adviser.

To Counteract Distortion

"Such a program would of necessity counteract the sensational distortion of the lawyer's activities in newspapers, periodicals, moving pictures, and radio broadcasts, from which the layman forms his judgment of our calling. We must supplant, in the public mind, the false picture of the lawyer as a spectacular, crafty charlatan, by the true picture of the lawyer as a dignified, skilled advisor and consultant. We must show that the legal profession is of inestimable importance in the structure of our democratic civilization * * *

"I do not offer these suggestions as philosophical abstractions to be accepted only in principle. I am asking action from a group of hard-headed, two-fisted professional men who place t he honor and well-being of the Bar before their personal needs and conveniences. I am asking them to remember the centuries of our high tradition, which we must preserve. I am asking them to realize not only that they will, as individuals, benefit ultimately by that which benefits the profession, but also that they are the temporary custodians of its honor and well-being. I am asking the Pennsylvania Bar Association to face the manifest need for action with a full sense of its responsibility to those who will follow us to the Bar."

PERSONAL

Raymond C. Connell has announced that he will resume the practice of law at 516 Bloomfield Avenue, Montclair.

Maintain Emergency Is No Longer Existent

Moratorium Law Attacked On Ground That Reasons For It Exist No Longer

Los Angeles, (CCNS) — Normal, if not happy, days are here again with respect to real estate market and financing conditions, according to an attack on the California mortgage moratorium law.

In two cases that are attracting wide interest here creditors are seeking in Superior Court to realize on their security, notwithstanding the moratorium law, on the ground that the depression emergencies which gave rise to the statute have become normal conditions.

Attorneys said that in at least one instance a state moratorium act already has ben held unconstitutional on the basis of emergency conditions being so long prevalent that they were "normal" rather than "unusual".

Attorneys are also drawing an analogy to the New York and Washington rent cases following the World war.

Two actions testing the laws came before the United States Supreme Court in the early 20's and the laws were sustained on the ground that an emergency existed.

Subsequently, the District of Columbia enacted an extension of its statute and on this going before the Supreme Bench it was held unconstitutional on the ground that the emergency had ended.

CURRENT DECISIONS

(Continued from page 1)

lowing the account in accordance with the findings of the Master. No guardian had ever been appointed for these children until after the entry of this decree, and thereupon this petitioner had herself appointed guardian ad litem, and now prays that the decree be vacated so that she may take exceptions to the accounting in behalf of these children.

In preparing and filing its accounting the trustee bank complied with the provisions of the statute in such cases R. S. 3-10-11 and Rule 18 of the Orphans' Court. This is not questioned, and there is no allegation of fraud or other irregularity in obtaining the decree. The statute cited provides for advertisement of the settlement to be posted in three prominent places in the County and published in a newspaper etc. Rule 18 of the Orphans' Court provides in addition thereto the notice be sent by mail to all persons interested therein, and "In case any person interested in the settlement of such account be a minor, such notice shall be mailed to the guardian of such minor, if any; if there be no guardian then to the parent or other person standing in loco parentis to said minor. Proof of such mailing shall be by affidavit filed in the office of the surrogate on or before the day on which said account is noticed for settlement."

The contention of this applicant is that there having been no guardian of these children they were without representation when the account was offered for settlement, and that therefore they had no opportunity to be heard, and have not had their day in Court.

It should be noted that the contention is not that notice was not given of the settlement of the account, but that these children were entitled to representation in the matter which they did not have, and that the decree therefore is not binding upon them. On the other hand, counsel for the trustee bank insists that having complied with the statute and the rules, the decree is valid and binding upon the children.

First as to the conclusiveness of the decree. To whatever extent it is conclusive, it is conclusive enough as to the trustee bank, since the other trustee, Paul and Mary, did not file an accounting. Such accountings "Are in the nature of proceedings in rem and they are only conclusive on matters directly adjudicated, and those matters are exclusively the receipts of the assets and the disbursements in behalf of the estate. The question which of the accountants has in actual custody such assets, and who, therefore, are acountable for them, is not before the court, and it is not, therefore decided."

In the second place, although this is not a final account, it is conclusive against the parties thereto on all questions raised, or which might have been raised, and upon all parties to the accounting proceedings, or represented therein. City Farmers Trust Company vs. McCarter et al, 162 Atl. Rep. 274. "Since the amendment to the Orphans' Court Act, p. l. 1905, p. 300 (section 2 et seq.) (3 comp. st. 1910, p. 2856 Section 124 et seq.), the decree of the orphans' court upon an intermediate accounting of a trustee has the same weight as a decree of the same court upon a final accounting. In re: Slater's Estate, 88 N. J. Eq. 296, 102 A. 384; Beam v. Patterson, etc. Co. 96 N. J. Eq. 141, 126, A 25; Id. 99 N. J. Eq. 427, 132 A. 921. The decrees are conclusive on all questions which were raised or which might have been raised, and upon all parties to the accounting proceedings, or represented therein. Woolsey v. Woolsey, 78 N. J. Eq. 517, 76 A. 1076; Sherman v. Cameron, 78 N. J. Eq. 532, 80 A. 545."

So much for the extent to which the decree is conclusive, and there remains to consider whether the minority of these children excepts them from the operation of the decree.

The sole question then is: Are these minors entitled to have this decree vacated to allow them to file exceptions to the accounting, simply because they were infants when the accounting was filed and no guardian was appointed to protect their interests in that proceeding? I am of the opinion that they are not so entitled.

This decree against these infants is neither erroneous nor void. Where a Court has jurisdiction of the subject matter and acquires jurisdiction of an infant by lawful service or process, a judgment rendered against such infant without the appointment of the guardian ad litem, while it may be erroneous, is not void. La Bell vs. Quasdorf 184 Atl. Rep. 750. And a judgment against one under disability is not vacated as a matter of right, unless it is void. Ibid. See also Clayton against Asbury Park and Ocean Grove Bank, 115 N. J. Eq. 480 at page 485.

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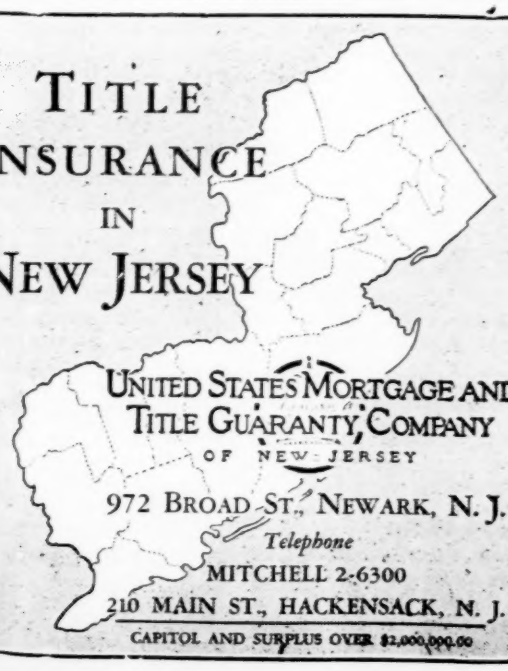

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New Jersey Law Journal

Established 1878

Member of Court and Commercial Newspaper Syndicate
Member of National Editorial Association

Official Publication for News and Notices of the New Jersey State Bar Association

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Published every Thursday by the
NEW JERSEY LAW JOURNAL PUBLISHING CO., Inc.
24 Edison Place, Newark, N. J.
MItchell 2-4362

AARON SKINDER, *President*

Subscription Rates
One Year $3.50

Entered at Post Office, Newark, N. J., as Second Class Matter, Under An Act of Congress of March 3, 1879.

THURSDAY, JUNE 29, 1939

MERRITT LANE

Rarely are the bench, the bar and the public so moved by the passing of a lawyer as they were by the untimely death of Merritt Lane. The tribute paid to him by the judges of the courts in which he practiced, by his fellow practitioners, by the bar associations and by the public press are but partially indicative of the generally acknowledged greatness of this distinguished jurist and advocate. It is true that both as a vice chancellor and as a lawyer he set standards that are not easily attained by either judges or lawyers. His brilliant, uncompromising, successful advocacy was common knowledge. But his human deeds, the aid he rendered to many in need of assistance, including members of the bar, young and old, this magnificent quality of kindness that was Merritt Lane's was not, because of his own modesty, so generally known. Thus, although he was universally acknowledged as one of the state's and nation's outstanding lawyers, he matched that stature, and indeed, surpassed it, great though it was, as a man. He has left his mark in the legal history of New Jersey as one of the truly great lawyers of his day.

N. L. R. A. Should Still Be Amended

While the National Labor Relations Board, to meet increasing criticism, has determined to make provision, under its rule-making powers, for employers as well as unions to ask for collective bargaining elections in certain instances, the arguments for amending the basic act still hold good. The possibility of employers becoming injured innocent bystanders in the conflict between rival unions is one that should be guarded against more strongly than by the rule of the Board which can revoke its right as easily as it granted it. Congress, in enacting the legislative policy on the right of labor to organize, should, in the light of experience, provide the necessary safeguards to the employer and not leave him dependent upon the caprice or unlimited discretion of an administrative agency.

Attorney General Murphy In Jersey City

United States Attorney General Frank Murphy is uniquely qualified in every respect to deliver a stinging rebuke to those officials who, through arbitrary actions, deny fundamental civil liberties guaranteed by the Bill of Rights. This he did last week when he received an honorary degree from the John Marshall Law School. Mr. Murphy cannot be accused of being a Red, an irreligious atheist, or un-American. Such damning epithets have been hurled at others in Jersey City who have attempted to utter their own ideas in even less vigorous language than that used by Mr. Murphy. Addressing the graduating class of the law school, Murphy reiterated the doctrine that "civil liberty is not just for those with whom we agree but also for those whose ideas are hateful to us." He then went on to say "Intolerance has no place here and those who embrace it are not following the founding fathers of America but someone else. And what is more completely opposed to the Bill of Rights and to all our American traditions than intolerance? It is the most un-American, unconstitutional, un-Christian and undemocratic thing in our life today".

The appearance and speech of the Attorney General in Jersey City must have heartened the many lawyers in this state who shared his views on the subject. Dean Alexander Ormsby of the Law School is to be congratulated for his courage in having invited the Attorney General to deliver so timely a commencement address.

Civil Service Revision Ordered

Restrictions Which Had Effect of Barring Them Held Invalid by Court

Albany, (CCNS) — Revision of civil service requirements which practically excluded lawyers from competing for the position of unemployment insurance referee was ordered by an opinion handed down by Justice Schenck in Albany County Supreme Court.

The preliminary requirements imposed by the civil service commission, which were claimed in the case at bar to have been drafted with a view to favoring certain individuals then holding temporary positions, included lawyers five years in practice among those eligible to compete, provided they had had certain experience in government service or in settling insurance claims.

Both the New York city chapter of the National Lawyers Guild and the Association of the Bar of the City of New York entered the case as **amici curiae.**

In his opinion Justice Schenck pointed out that very few practicing lawyers could qualify under the restrictions laid down, although they might have had extensive experience in handling compensation matters or in other kinds of work not unlike that which an unemployment insurance referee might be required to perform.

"By training and experience a practicing lawyer should be pre-eminently qualified for the prescribed duties," Justice Schenck said. "The special aptitude of lawyers for government service has long been recognized, but here we find discriminatory qualifications which exclude them from the opportunity to enter an important state service." (Cowen et al. v. Reavy, et al.).

Lawyers Guild Opposes Decrease of W.P.A. Aid

Washington, (CCNS) — The Woodrum bill, in curtailing WPA projects for lawyers and others in the "white collar" class, is a "dangerous blow to recovery and to the maintenance of minimum living standards for a large section of America's population," according to Judge John Gutknecht, Chicago, president of the National Lawyers Guild.

In a statement issued at Guild headquarters here, Judge Gutknecht pointed out that the fate of thousands of lawyers during the depression had been "tragic". The WPA provided work for some of them, and their efforts were distinctly valuable. "Democracies have always relied on the aid of a middle class legal profession, economically sound and ready and able to take a prominent place in the work of democracy."

The National Lawyers Guild, continued Judge Gutknecht, "has been seriously concerned about the economic condition of the lawyers aoday. Their value to the country is too great to have a part of the profession wrecked. Hence we strongly oppose any decrease in the aid given to the few lawyers who are now aided by WPA projects.

BAR ASSOCIATION NOTES

Cape May

The Cape May County Bar Association will hold a meeting at the Ocean City Golf Club, Thursday evening, June 29, 1939. Golf in afternoon, then rest and relaxation until seven o'clock dinner (D. S. T.). Afterward short meeting, with no very heavy business.

Mercer County

George Gildea was elected president of the Mercer County Bar Association at its recent election held at the Hotel Hildebrecht. J. Conner French and Norman T. Rogers were named vice presidents; Mario Volpe, secretary; and Henry C. Schragger, treasurer. The trustees include Charles P. Hutchinson, B. Braddock Dinsmore and Kenneth H. Lanning.

Long Branch

The Long Branch Bar Association was organized and held its first meeting at the Garfield Grant Hotel, Long Branch on June 22nd. The next meeting will be held on June 29th.

Temporary officers who were elected to serve until October are: Thomas P. McKenna, President; Milton A. Stein, Secretary; Leroy S. Throckmorton, Treasurer; Harvey D. Leuin, Chairman of Publicity.

BOOK REVIEW

A Manual for Trial Lawyers, by Henry Byrne Hicks. 1939. The Michie Company, Charlottsville, Virginia. pp. 755. $7.50

This book traces a cause of action from its inception in the office through the various court steps to judgment and the proceedings supplemental thereto. The writer instructs how to draw the necessary pleadings and provides forms therefor immediately following the subject matter. This is followed by an explanation as to what is to be done with the papers once drawn.

If it becomes necessary to appear in court the book relates the colloqui between judge and counsel as an example of what may transpire. This may seem academic but every lawyer who can recall his first day in court, especially if his clerkship did not include some time spent there, can well appreciate the benefit of knowing what is happening and what is going to happen beforehand. The examination to prove a prima facia case for the plaintiff or for the defendant is described as well as the examination of a juror for service. A very complete index of 111 pages completes the book.

In the use of this book there is, of course, the necessity of using our local statutes and rules as well as adapting the forms to our purposes. Many valuable pointers however can be derived from this book not only by the new attorney but also by the seasoned practitioner.

PERTH AMBOY OFFICES CLOSED ON SATURDAYS

The Perth Amboy Bar Association has announced that the offices of all the members of the Association will be closed on Saturdays during the months of July and August and until Labor Day in September. There will be no business transacted at the offices of any of the members on the Saturdays mentioned.

DIGESTS OF RECENT OPINIONS

(Continued from page 1)

EQUITY — Will Not Interfere With an Action at Law Where to do so Will Cause an inequitable Result.
—Specific Performance Will Not Be Granted as a Matter of Strict Right.

In Chancery of New Jersey.
Between Blockdel Realty Co., Inc., a New York Corporation licensed to transact business in New Jersey, Complainant, and John Doyle and Catherine Doyle, Defendants.
June 13, 1939.
For complainant: Reuben Goldstein.
For defendants: Haines & Calalis.
Lewis, V. C.

Complainant and defendants entered into a contract whereby the complainant agreed to sell to defendants certain premises. It provided however that payments were to be made in installments and no interest whatsoever was to pass until it was fully paid for and the deed delivered. After the defendants had made numerous payments in accordance with the contract but had not completed the payments, the property was taken in condemnation and an award deposited in court for the benefit of whoever should be entitled to it. Defendants, the buyers, instituted an action at law for the return of the payments made on account of the purchase price. Thereupon complainant filed this bill seeking to restrain the action at law and for specific performance of the agreement praying among other things that it be given a lien for the amount of the award and the balance of the purchase price.

On motion to strike the bill the court held that by the express provisions of the contract the buyers were to have no interest in the premises. By reason of the condemnation complainant could no longer perform. To grant complainant relief would be very inequitable since defendants have made substantial payment, have been deprived of any chance to retain the premises and would be left only to possible recovery of a small portion of the award in the condemnation proceeding.

The remedy by specific performance is not a matter of strict right and will not be granted as a general rule where mutuality of obligation or remedy does not exist.

Bill stricken.

ASSEMBLY PASSES COUNSELLOR BILL

The Assembly Monday night passed Senate Bill 276 which provides that attorneys who have been practicing law for years may become counsellors without an examination upon recommendation of a Supreme Court Justice or a Circuit Court Judge. The bill now goes to the governor.

NEW PROSECUTOR IN MORRIS COUNTY

William A. Hegarty has been sworn as Prosecutor of the Pleas of Morris County.

Job Placements Decrease Relief Burden

Private job placements in New Jersey increased more than 20% during April, Executive Director Harold G. Hoffman, of the Unemployment Compensation Commission, stated in announcing that the State Employment Service Division had filled 8,517 jobs in April.

Private placements last month also represented a gain of 175% as compared with April of last year and was the highest number in the past several years, Executive Director Hoffman said in making public a report of Russell J. Eldridge, Director of the State Employment Service Division.

Through the 35 State Employment Service Offices, 4,797 women were placed in employment during April and 3,720 men were placed in jobs. Of the 8,517 total, private employment absorbed 87 per cent or 7,435 placements. The remaining 13 per cent represented the assignment of men at prevailing wages permanently to public construction projects, financed in whole or part by Federal funds.

Manufacturing industries again lead the field in hiring men. During the month, 1,192 were hired by manufacturers. This was an increase of more than 46 per cent over the previous month and it is attributed to activity in the textile, machinery and chemical manufacturing lines. Retail distribution was second with 306 men followed by 246 men hired by hotels, restaurants and amusements. The complete salary range is represented by placement in April. The Elizabeth office was called upon to furnish workers ranging from domestics at $2.00 per day to a factory superintendent at $95.00 per week, while the East Orange office filled jobs for a number of iron workers at salaries over $80.00 per week. A greater number of highly paid positions were filled during April than any month since the Service was organized.

Domestic and personal service accounted for 2,507 jobs for women followed by 1,400 placements in manufacturing industries. The textile manufacturing industry continued its upward trend hiring 1,039 women, an increase of 43 per cent over the previous month. Retail distribution continues to absorb its share of females, hiring 407 during the month, an increase of more than 16 per cent over the month of March.

The six leading counties in placements were: Essex, 1,615; Passaic, 1,503; Hudson, 1,146; Bergen, 717; Union, 703; and Camden,641.

Registrations of new applicants reached a total of 23,373, including 12,575 men and 10,798 women. For the second consecutive month the figure shows a favorable decrease of more than 12 per cent compared to the previous month when a 23 per cent decrease was recorded. This is accepted as an indication of improved business conditions in New Jersey. Renewals of registrations of applicants once registered but who had ceased to be interested in employment opportunities totaled 29,236 including 22,510 men and 6,726 women. The active file of April 30, 1939, covered 231,527 applicants including 167,412 men and 64,115 women. This decrease, compared with the previous month, is favorable.

An indication of the improvement in business conditions in New Jersey is shown in the local visitor load of individuals visiting local offices of the Employment Service. During the month, 311,023 visits were recorded compared to 431,216 such visits for the month of March, a decline of 120,193.

SHRINE TO BEAUTY

New York — One thousand years hence, archeologists in Arizona will unseal a granite monolith and inform the world of 2939 how American women preserved their beauty in early times. A collection of perfumes and cosmetics, sealed in the cornerstone of the Cosmetics Building of the New York World's Fair 1939, will be moved to the "Shrine of American Beauty" which is not to be opened until April 30, 2939.

COME TO THE POINT
For a new kind of vacation!
This year, try a new vacation—where it's cool, where there's golf, yachting, beach or pool bathing and every conceivable recreation plus military and marine pageantry at history's birthplace! The building and grounds are beautiful—the sea view magnificent. There's dancing nightly. Only 7 to 9 hours by train or come by overnight boat.
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Sidney Banks, President
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WRITE TODAY FOR FOLDER showing all roads
The Lakeside AND *Forest Inn*
EAGLES MERE, PENNSYLVANIA

LAWS OF 1939

Chap. 60 (A-589) May 17, 1939
Incorporates the Borough of Medford Lakes, Burlington County.

Chap. 61 (S-166) May 22, 1939
Limits the granting of plenary retail consumption licenses for alcoholic beverages in sixth class counties to the ratio of one license to 500 persons; distributors license to one license to 3,500 persons. Regulates seasonal licenses.

Chap. 62 (S-151) May 23, 1939
Regulates the display of signs relating to the price of motor fuel; requires the posting of prices indicating the amount of tax or the fact that the tax is included and also the name of the product.

Chap. 63 (S-152) May 23, 1939
Permits suspension or recovation of retail motor fuel licenses for violations or "other reasonable ground or grounds."

Chap. 64 (S-62) May 24, 1939
Extends the territorial boundaries of the Borough of Keyport, Monmouth County by the annexation of lands lying under water of Raritan Bay bordering on said Borough.

Chap. 65 (S-83) May 24, 1939
Makes it a misdemeanor for any person or organization to attempt to influence any school pupil against salute of the American flag.

Chap 66 (S-84) May 24, 1939
Empowers municipalities to exchange land for other land within the municipality and of equal value.

Chap. 67 (S-86) May 24, 1939
Validates the acquisition of lands heretofore conveyed to any municipality by way of exchange.

Chap. 68 (S-88) May 24, 1939
Makes technical correction in the Workmen's Compensation Act; substitutes the word "the" for "one" in the second paragraph of section 34; 15-87 of the Revised Statutes.

Chap. 69 (S-98) May 24, 1939
Eliminates the protection afforded skunks.

Chap. 70 (S-103) May 24, 1939
Validates the organization of corporations which made defective reference to the state act under which they were incorporated.

Chap. 71 (S-104) May 24, 1939
Provides that no interest shall be charged by the state treasurer to municipalities which have between January 1, 1932 and January 1, 1939 advanced tax monies for school purposes directly to the schools involved instead of through the state.

Chap. 72 (S-107) May 24, 1939
Extends the territorial boundaries of the Borough of Keansburg of Monmouth County by the annexation of lands of Raritan Township.

Chap. 73 (S-111) May 24, 1939
Gives the Blueberry Corporation Association of New Jersey representation in the annual state agricultural convention.

Chap. 74 (S-180) May 24, 1939
Regulates the insuring of financed automobiles.

Chap. 75 (A-68) May 24, 1939
Provides for the appointment of a general solicitor to the state highway department with the approval of the Attorney General to serve during good behavior at a salary to be fixed by the commissioner.

Chap. 76 (A-367) May 24, 1939
Makes Federal amendments to the act regulating beauty culture; fixes the qualification for admission to practice.

Chap. 77 (A-439) May 24, 1939
Fixes the salary of state capitol police chief at between $2,500 and $3,000; provides for $100 annual increase from minimum.

Chap. 78 (A-487) May 24, 1939
Provides that county bureaus of identification and the bureau of identifications of the state police shall keep standard criminal records which shall be available to various enforcement officials.

LINCOLN'S ADVICE TO A LAWYER

(Contributed by McDermott & Feingold of Freehold)

"I am not an accomplished lawyer. I find quite as much material for a lecture in those points wherein I have failed, as in those wherein I have been moderately successful. The leading rule for the lawyer, as for the man of every other calling, is diligence. Leave nothing for tomorrow which can be done today. Never let your correspondence fall behind. Whatever piece of business you have in hand, before stopping, do all the labor pertaining to it which can be done. When you bring a common law suit, if you have the facts for doing so, write the declaration at once. If a law point be involved, examine the books, and note the authority you rely on upon the declaration itself, where you are sure to find it when wanted. The same of defenses and pleas. In business not likely to be litigated—ordinary collection cases, foreclosures, partitions and the like—make all examinations of title and note them, and even draft orders and decrees in advance. This, of course, has a triple advantage; it avoids omissions, and neglect, and saves your labor when once done, perform the labor out of court when you have leisure, rather than in court when you have not. Extemporaneous speaking should be practiced and cultivated. It is the lawyer's avenue to the public. However able and faithful he may be in other respects, people are slow to bring him business if he cannot make a speech. And yet there is not a more fatal error to young lawyers than relying too much on speech-making. If any one, upon his rare powers of speaking, shall claim an exemption from the drudgery of the law, his case is a failure in advance.

"Discourage litigation. Persuade your neighbors to compromise whenever you can. Point ou to them how the nominal winner is often a real loser—in fees, expenses and waste of time. As a peace-maker, the lawyer has a superior opportunity of being a good man. There will still be business enough.

"Never stir up litigation. A worse man can scarcely be found than one who does this. Who can be more nearly a friend than he who habitually overhauls the register of deeds in search of defects in titles, whereon to stir up strife, and put money in his pocket? A moral tone ought to be infused into the profession which should drive such men out of it.

"The matter of fees is important far beyond the mere question of bread and butter involved. Properly attended to, fuller justice is done to both lawyer and client. An exorbitant fee should never be claimed. As a general rule, never take your whole fee in advance, nor any more than a small retainer. When fully paid beforehand, you are more than a common mortal if you can feel the same interest in the case, as if something was still in prospect for you as well as for your client. And when you lack interest in the case the job will very likely lack skill and diligence in the performance. Settle the amount of fee and take a note in advance. Then you will feel that you are working for something, and you are sure to do your work faithfully and well. Never sell a fee note—at least not before the consideration service is performed. It lends to negligence and dishonesty—negligence by losing interest in the case, and dishonesty in refusing to refund when you have allowed the consideration to fail.

"There is a vague popular belief that lawyers are necessarily dishonest. I say vague, because when we consider to what extent confidence and honors are reposed in and conferred upon lawyers by the people, it appears improbable that their impression is common, almost universal. Let no young man choosing the law for a calling for a moment yield to the popular belief—resolve to be honest at all events; and if in your own judgment you cannot be an honest lawyer, resolve to be honest without being a lawyer. Choose some other occupation, rather than one in the choosing of which you do, in advance, consent to be a knave." (From the Writings of Abraham Lincoln, Vol. 2, p. 140. Dated July 1, 1850).

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PENNSYLVANIA CHAIN STORE TAX VOIDED

Harrisburg, (CCNS) — Pennsylvania's graduated chain store tax law which taxed each store and theatre $1 annually when individually owned and operated, with levies ranging upward to $500 each for every unit in a chain with more than 500 units, "unlawfully discriminates" between the same class of taxable subjects, the state Supreme Court declared in invalidating the law.

"It required by a glance at its provisions to see that the act now before us for consideration is capable of but one interpretation, and that is that it is a plain and palpable attempt at graduated taxation which obviously violates the provisions of our Constitution," wrote Justice James B. Drew in the court's majority opinion.

LEGAL NOTICE

ESSEX COUNTY ORPHANS' COURT
NOTICE OF ASSIGNMENT
In the Matter of the Estate of
BRENTLEY MENS SHOP, INC.,
a corporation, Assignor.

Notice is hereby given that Brentley Mens Shop, Inc., a corporation of the City of Newark, County of Essex and State of New Jersey has this day made an assignment to the subscriber of its entire estate in trust for the equal benefit of its creditors, in proportion to their several demands to the net amount that shall come to my hands for distribution. The business carried on by said Brentley Mens Shop, Inc., has been that of retail clothing and the location of the business at 12 William Street, Newark, New Jersey. All claims of creditors against said estate must be presented under oath or affirmation to me, at my office, 60 Park Place, Newark, New Jersey, within three months from said general assignment or the same will be barred from coming in for a dividend of said estate.

LEO L. BERMAN, ASSIGNEE
FURST & FURST
Proctors for Assignee
60 Park Place
Newark, N. J.
Dated June 15, 1939.
N.J.L.J.—June 22, 29, July 6, 13 $12.60

STATE OF NEW JERSEY
DEPARTMENT OF STATE
CERTIFICATE OF DISSOLUTION

To all to whom these presents may come, Greeting:

WHEREAS, It appears to my satisfaction by duly authenticated record of the proceedings for the voluntary dissolution thereof by the unanimous consent of all the stockholders, deposited in my office, that THE WOOD RIDGE MANUFACTURING CO., INC., a corporation of this State, whose principal office is situated at No. 17 Academy Street, in the City of Newark, County of Essex, State of New Jersey (Herbert J. Hausch, being the agent therein and in charge thereof, upon whom process may be served), has complied with the requirements of Section 14:13-1 of the Revised Statutes, preliminary to the issuing of this Certificate of Dissolution.

NOW, THEREFORE, I Thomas A. Mathis, Secretary of State of the State of New Jersey, Do Hereby Certify that the said corporation did, on the Twenty-second day of June, 1939, file in my office a duly executed and attested consent in writing to the dissolution of said corporation, executed by all the stockholders thereof, which said consent and the record of the proceedings aforesaid are now on file in my said office as provided by law.

IN TESTIMONY WHEREOF, I have hereto set my hand and affixed my official seal, at Trenton, this Twenty-second day of June, A. D. one thousand nine hundred and thirty-nine.

(Seal) THOMAS A. MATHIS,
Secretary of State.

N.J.L.J.—June 29, July 6, 13 $12.80

STATE OF NEW JERSEY
DEPARTMENT OF STATE
CERTIFICATE OF DISSOLUTION

To all to whom these presents may come, Greeting:

WHEREAS, it appears to my satisfaction, by duly authenticated record of the proceedings for the voluntary dissolution thereof by the unanimous consent of all the stockholders, deposited in my office, that MULBERRY METAL STAMPING WORKS, INC., a corporation of this State, whose principal office is situated at No. 280 Badger Avenue, in the City of Newark, County of Essex, State of New Jersey (Ilse Hintz, being the agent therein and in charge thereof, upon whom process may be served), has complied with the requirements of Title 14, Corporations, General, of Revised Statutes of New Jersey, preliminary to the issuing of this Certificate of Dissolution.

NOW, THEREFORE, I Thomas A. Mathis, Secretary of State of the State of New Jersey, Do Hereby Certify that the said corporation did, on the Fifteenth day of June, 1939, file in my office a duly executed and attested consent in writing to the dissolution of said corporation, executed by all the stockholders thereof, which said consent and the record of the proceedings aforesaid are now on file in my said office as provided by law.

IN TESTIMONY WHEREOF, I have hereto set my hand and affixed my official seal, at Trenton, this Fifteenth day of June, A.D. one thousand nine hundred and thirty-nine.

(Seal) THOMAS A. MATHIS,
Secretary of State.

N.J.L.J.—June 29, July 6, 13 $12.80

STATE OF NEW JERSEY
DEPARTMENT OF STATE
CERTIFICATE OF DISSOLUTION

To all to whom these presents may come, Greeting:

WHEREAS, It appears to my satisfaction, by duly authenticated record of the proceedings for the voluntary dissolution thereof by the unanimous consent of all the stockholders, deposited in my office, that ELECTRICAL PRODUCTS CO., INC., a corporation of this State, whose principal office is situated at No. 20 Beaver Street, in the City of Newark, County of Essex, State of New Jersey (Emil Fackler, being the agent therein and in charge thereof, upon whom process may be served), has complied with the requirements of Title 14, Corporations, General, of Revised Statutes of New Jersey, preliminary to the issuing of this Certificate of Dissolution.

NOW, THEREFORE, I Thomas A. Mathis, Secretary of State of the State of New Jersey, Do Hereby Certify that the said corporation did, on the Twelfth day of June, 1939, file in my office a duly executed and attested consent in writing to the dissolution of said corporation, executed by all the stockholders thereof, which said consent and the record of the proceedings aforesaid are now on file in my said office as provided by law.

IN TESTIMONY WHEREOF, I have hereto set my hand and affixed my official seal, at Trenton, this Twelfth day of June, A.D. one thousand nine hundred and thirty-nine.

(Seal) THOMAS A. MATHIS
Secretary of State.

N.J.L.J.—June 15, 22, 29, July 6 $16.80

SURROGATES NOTICES

June 7, 1939.
ESTATE OF ANNE PLUYMERT HEROY, deceased.

Pursuant to the order of FRED HERRIGEL, Jr., Surrogate of the County of Essex, this day made, on the application of the undersigned, executors of said deceased, notice is hereby given to the creditors of said deceased, to exhibit to the subscribers under oath or affirmation, their claims and demands against the estate of said deceased, within six months from this date, or they will be forever barred from prosecuting or recovering the same against the subscribers.

THE FIFTH AVENUE BANK OF NEW YORK
AMELIA J. HEROY
E. Edward Burr, Proctor
502 Newark Avenue
Jersey City, N. J.
N.J.L.J.—June 15, 22, 29, July 6, 13

May 26, 1939.
ESTATE OF JOHN A. PHILBRICK, deceased.

Pursuant to the order of FRED HERRIGEL, Jr., Surrogate of the County of Essex, this day made, on the application of the undersigned, executors of said deceased, notice is hereby given to the creditors of said deceased, to exhibit to the subscribers, under oath or affirmation, their claims and demands against the estate of said deceased, within six months from this date, or they will be forever barred from prosecuting or recovering the same against the subscribers.

JOHN ALDEN PHILBRICK, JR.
CENTRAL HANOVER BANK & TRUST COMPANY OF N. Y.
Adolf L. Engelke, Proctor
880 Bergen Avenue,
Jersey City, N. J.
N.J.L.J.—June 1, 8, 15, 22, 29

CHANCERY NOTICES

IN CHANCERY OF NEW JERSEY—TO: EDWARD J. SULLIVAN, RUBY SULLIVAN, his wife, RICHARD F. SULLIVAN, MRS. SULLIVAN, wife of Richard F. Sullivan and MARGARET M. BARCLAY, wife of Chester Barclay.

By virtue of an Order of the Court of Chancery of New Jersey, made on the Ninth day of June, 1939, in a certain cause wherein Sagamore Building and Loan Association of Newark, is the complainant and Edward J. Sullivan, Ruby Sullivan, his wife, Richard F. Sullivan, Mrs. Sullivan, wife of Richard F. Sullivan, and Margaret M. Barclay and Chester Barclay, her husband, are defendants, you are required to appear, plead or answer the bill of complaint filed in this cause on or before the Tenth day of August, 1939, next, or the said Bill will be taken as confessed against you.

The said Bill is filed to foreclose a Mortgage made by Patrick Sullivan and Rose Sullivan, his wife, dated May 13, 1924, and a mortgage made by Edward J. Sullivan and Ruby Sullivan, his wife, Richard F. Sullivan, Single, Margaret M. Barclay and Chester Barclay, her husband, on lands in the Town of Irvington, County of Essex and State of New Jersey, and you Edward J. Sullivan and Ruby Sullivan, his wife, Richard F. Sullivan and Margaret M. Barclay, wife of Chester Barclay, are made defendants because you signed one of the said bonds and mortgages and are the present owners of the premises described in the said mortgages and said Bill of Complaint, and by virtue thereof have some interest in said premises, and you Mrs. Sullivan, wife of Richard F. Sullivan, are made a defendant because you are the wife of Richard F. Sullivan who is one of the present owners of the premises described in the said mortgages and said Bill of Complaint and by virtue thereof have some interest in said premises.

Dated: June 9, 1939.
JOSEPH ALTMAN,
Solr. of Complainant,
3203 Raymond Commerce Bldg.
Newark, New Jersey.
N.J.L.J.—June 22, 29, July 6, 13 $21.42

117.423
IN CHANCERY OF NEW JERSEY — TO: SAMUEL FRIEDLANDER
JOSEPH GREEN
JEANNETTE D. KIRSCHBAUM
ALBERT M. KIRSCHBAUM

By virtue of an Order of the Court of Chancery of New Jersey made on the day of the date herein, in a cause wherein Mollie M. Rush and Abraham Mann, etc., are complainants and Green-Bell Construction Co. and others, are defendants, you are required to appear and answer the Bill of said complainants on or before the 14th day of August next, or the said bill will be taken as confessed against you. The said bill is filed to foreclose a certain mortgage given by Green-Bell Construction Co, Inc., a corporation of the State of New Jersey, dated November 18, 1927, on lands in the Town of West Orange, in the County of Essex and State of New Jersey, which mortgage is recorded in Essex County Register's Office in Book F 62 of mortgages for said County and on pages 480, etc., and you, Joseph Green and Samuel Friedlander, individually are made defendants because you executed the bond underlying the mortgage aforesaid, and you Jeannette D. Kirschbaum, are made a defendant because you are the owner of record of the premises sought to be foreclosed, and you, Albert M. Kirschbaum, are made a defendant because you are the husband of Jeannette D. Kirschbaum.

Dated: June 12, 1939.
ADELMAN & ADELMAN
Solicitors of Complainants
68 Hudson Street.
Hoboken, New Jersey.
N.J.L.J.—June 22, 29, July 6, 13 $16.38

IN CHANCERY OF NEW JERSEY—TO: MOSES ALSTER and LESER ALSTER.

By virtue of an order of the Court of Chancery of New Jersey, made on the 12th day of June, 1939, in a cause wherein the Lenape Building and Loan Association, a corporation of New Jersey is complainant, and Moses Alster and others are defendants, you are required to appear and answer the amended bill of said complainant on or before the 14th day of August next, or said amended bill will be taken as confessed against you.

The said amended bill is filed to foreclose the mortgage made and executed by Aaron (Aron) Alster and Gussie Alster his wife to the Lenape Building and Loan Association, dated November 8th, 1935 and recorded November 21st, 1935 in the Register's Office of Essex County in Book W 82 of Mortgages for said County at pages 373-374, covering premises in the City of Newark, County of Essex and State of New Jersey, commonly known and designated as 204-206 Sussex Avenue.

And you, Moses Alster are made a defendant because under the provisions of the last will and testament of Aaron (Aron) Alster, who died seized of the lands and premises described in said mortgage, you were bequeathed the sum of $100.00, which said bequest has not been paid and still remains unpaid, and by reason thereof you may have or may become entitled to an interest in the lands and premises in said mortgage described.

And you, Leser Alster are made a defendant because under the provisions of the last will and testament of Aaron (Aron) Alster, who died seized of the lands and premises described in said mortgage, you were bequeathed the sum of $100.00, which said bequest has not been paid and still remains unpaid, and by reason thereof you may have or may become entitled to an interest in the lands and premises in said mortgage described.

Dated: June 12th, 1939.
KRAEMER SIEGLER & SIEGLER,
Solicitors for Complainant,
790 Broad Street,
Newark, New Jersey.
N.J.L.J.—June 22, 29, July 6, 13 $21.84

CHANCERY NOTICE

127-360
IN CHANCERY OF NEW JERSEY — TO: JAMES R. PIERSON and NELL ELIZABETH PIERSON, his wife, F. PIERSON SCOTT, Trustee under the Eighth Clause of the Will of J. Fred Pierson, deceased, for the benefit of James R. Pierson, and PIERSON SON, INC., a New York Corporation.

By virtue of an order of the Court of Chancery of New Jersey made June 5, 1939, in a cause wherein Bankers Building and Loan Association of the City of Newark, New Jersey, a New Jersey Corporation, is complainant, and Meeker Holding Company, a New Jersey corporation, and others, are defendants, you are required to appear, plead or answer to the bill of complaint as amended on or before the 7th day of August, 1939, next, or the said bill will be taken as confessed against you.

The said bill as amended is filed to foreclose a mortgage made by Meeker Holding Company, a corporation of New Jersey, dated March 10, 1931, to the Bankers Building and Loan Association of the City of Newark, New Jersey and recorded in the County Register's Office in Book U 71 of Mortgages for said county, pages 310, etc., covering lands in the City of Newark, County of Essex and State of New Jersey; and you, James R. Pierson are made a party defendant because you are the present owner of record of the mortgaged premises and because you are a cestui que trust under the Eighth Clause of the Will of J. Fred Pierson, deceased, and by virtue thereof, or otherwise, may have an interest in the said premises; and you, Elizabeth Pierson are made a party defendant because you are the present wife of James R. Pierson, the owner of record of the mortgaged premises, and by virtue thereof, or otherwise, may have a right of dower or other interest in the said premises; and you, Pierson Scott, Trustee under the Eighth Clause of the Will of J. Fred Pierson, for the benefit of James R. Pierson, are made a party defendant because you hold a mortgage upon the mortgaged premises, and by virtue thereof, or otherwise, may claim some interest therein; and you, Pierson Son, Inc., a New York corporation, are made a party defendant because you hold a mortgage upon the mortgaged premises, and by virtue thereof, or otherwise, may claim some interest therein.

Dated: Newark, June 6th, 1939.
ISAAC SPANGENTHAL
Solicitor for Complainant
45 Branford Place
Newark, New Jersey
WILLIAM HARRIS
Of Counsel
60 Park Place
Newark, New Jersey
N.J.L.J. June 15, 22, 29, July 6 $27.30

SHERIFF'S SALES

(Chancery B-115)

SHERIFF'S SALE — In Chancery of New Jersey. Between Combined Building and Loan Association of Newark, N. J., complainant and Frederick H. Mooney, et als., defendants. Fi fa., for sale of mortgaged premises.

By virtue of the above stated writ of fieri facias, to me directed, I shall expose for sale by public vendue, at the Court House, in Newark, on Tuesday, the twenty-fifth day of July next, at one o'clock P. M., (Eastern Standard Time), all the following tracts or parcels of land and premises hereinafter particularly described, situate, lying and being in the City of Newark, Essex County, New Jersey, or so much of the same as may be needful and necessary for the purpose.

First Tract: Beginning in the westerly line of Van Buren Street at a point 200 feet southwesterly from East Market Street; thence running along Van Buren StSreet south 30 degrees 30 minutes west 50 feet; thence north 59 degrees 30 minutes west 100 feet; thence north 30 degrees 30 minutes east 50 feet; thence south 59 degrees 30 minutes east 100 feet to the place of Beginning.

Second Tract: Beginning at a point in the northwesterly line of a lot of land now or formerly of L. N. Swan, 50 feet northerly at right angles from the centre line of the Newark and New York Railroad, as filed in the office of the Secretary of State; thence westerly parallel with said centre line as filed 92 feet more or less to a point in the rear line of lots fronting on the northeasterly side of Jackson Street; thence northeasterly along said rear line parallel with Van Buren Street 34.5 feet more or less to the northerly corner of said lot formerly of said Swan; thence southeasterly along the northeasterly line of said lot 85.3 feet more or less to the place of Beginning.

Being commonly known and described as 41 Van Buren Street, Newark, New Jersey.

The approximate amount of the Decree to be satisfied by said sale is the sum of Eleven Thousand Two Hundred Twenty-eight Dollars and Six Cents ($11,228.06), together with the costs of this sale.

Newark, N. J., June 19, 1939.
HENRY YOUNG, JR., Sheriff.
Frederick Jay, Sol'r. $23.94
N.J.L.J.—June 29, July 6, 13, 20

(Chancery B—108)

SHERIFF'S SALE—In Chancery of New Jersey. Between Clinton Title & Mortgage Guaranty Company, et als., complainants, and Benjamin Hornstein, et als., defendants. Fi. fa., for sale of mortgaged premises.

By virtue of the above stated writ of fieri facias, to me directed, I shall expose for sale by public vendue, at the Court House, in Newark, on Tuesday, the eighteenth day of July next, at one o'clock P. M. (Eastern Standard Time), all tract or parcel of land and premises situate, lying and being in the City of Newark, Essex County, New Jersey.

Beginning on the Southeasterly side of Hillside Avenue, at a point therein distant one hundred twenty-five feet as measured Southwesterly along the same from the Southwesterly side of Hawthorne Avenue as the same are laid down on a Map entitled Map of Property of South End Land and Improvement Company, situated in the City of Newark, New Jersey," made by George H. Gardner January, 1905, filed in the office of the Register of Essex County and thence running (1) on a line at right angles to said Hillside Avenue South forty-seven degrees minutes East ninety-eight feet and forty-five hundredths of a foot to the rear line of lots fronting on Johnson Avenue; thence (2) along the same South forty-three degrees thirty-seven minutes West fifty feet; thence (3) on a line parallel with the first course North forty-seven degrees four minutes West, ninety-seven feet and eighty-three hundredths of a foot to the aforesaid Southeasterly line of Hillside Avenue; thence (4) along the same North forty-two degrees fifty-six minutes East fifty feet to the point or place of Beginning.

Being known and designated as Lots No. 68 and 69 on the above mentioned map.

The above description is in accordance with a survey made by John J. Bracken, Surveyor, dated April 18, 1929.

Being known as 294-296 Hillside Avenue, Newark, N. J.

The approximate amount of the Decree to be satisfied by said sale is the sum of Nineteen Thousand Thirty-five Dollars and Forty-six Cents ($19,035.46), together with the costs of this sale.

Newark, N. J., June 12, 1939.
HENRY YOUNG, JR., Sheriff.
Herbert L. Hanschka, Sol'r. $24.36
N.J.L.J.—June 22, 29, July 6, 13.

CHANCERY NOTICES

TO FREDERICK H. BOOK, his heirs, devisees, and personal representatives, MRS. FREDERICK H. BOOK, his wife, ROSE GILMAN PAULSEN, JOSEPH PAULSEN, her husband, and FRED DELEOT:

By virtue of an order of the Court of Chancery of New Jersey, made on the day of the date hereof, in a cause wherein Charles Book and Mildred Book, his wife, are complainants, and Louise Kasiner, et al., are defendants, you are required to appear and answer the bill of the said complainants, on or before the 8th day of August next, or the said bill will be taken as confessed against you.

The said bill is filed for the partition of certain lands and premises in the City of Newark, in the County of Essex, and State of New Jersey, of which one, Louis Volz, died seized, and you, Frederick H. Book and your heirs, devisees, and personal representatives, and you, Rose Gilman Paulsen, are made defendants because you are tenants in common therein; and you, Mrs. Frederick H. Book are made a defendant therein, because as the wife of the said Frederick H. Book you may claim an inchoate right of dower therein; and you, Joseph Paulsen and you, Fred Deleot are made defendants because as the husbands of Rose Gilman Paulsen and Jennie Rule Deleot, respectively, you may claim inchoate rights of curtsy therein.

Dated: June 7, 1939.
FREDERIC C. RITGER,
Solicitor for Complainants,
744 Broad Street,
Newark, N. J.
N.J.L.J.—June 22, 29, July 6, 13 $15.96

127-642
IN CHANCERY OF NEW JERSEY — TO: ALBERT LEGENDY

By virtue of an order of the Court of Chancery of New Jersey, made on the day of the date hereof, in a cause wherein Home Owners' Loan Corporation, a corporate body of the United States of America, is complainant and Albert Legendy and others are defendants, you are required to appear and answer the bill of said complainant on or before the 22nd day of August, next, or the said bill will be taken as confessed against you.

The said bill is filed to foreclose a certain mortgage given by Albert Legendy and Anna Legendy, his wife, to Home Owners' Loan Corporation, dated June 11, 1934, on lands in the Town of Irvington in the County of Essex and the State of New Jersey; and you Albert Legendy are made defendant because you are one of the owners of and one of the original mortgagors on the mortgage given to secure the bond on the premises, and as such, you may be liable for any deficiency arising out of the sale of the premises mentioned and described in the said bill of complaint.

Dated: June 22nd, 1939.
A. MILTON JACOBS,
Solicitor for and of Counsel
with Complainant
17 Academy Street
Newark, N. J.
N.J.L.J.—June 29, July 6, 13, 20 $14.28

SHERIFF'S SALE

(Chancery B—86)

SHERIFF'S SALE — In Chancery of New Jersey. Between The Home Owners' Loan Corporation, a body corporate of the United States of America, complainant, and Myrtle M. Weintraub, et als., defendants. Fi. fa., for sale of mortgaged premises.

By virtue of the above stated writ of fieri facias, to me directed, I shall expose for sale by public vendue, at the Court House, in Newark, on Tuesday, the eleventh day of July next, at one o'clock P. M., (Eastern Standard Time), all that certain tract or parcel of land and premises hereinafter particularly described, situate, lying and being in the City of Newark, Essex County, New Jersey.

Beginning at a point in the Southeasterly line of Milford Avenue distant therein Southwesterly 228.61 feet measured along the same from the Southwesterly line of Alpine Street; and from thence running (1) South 64 degrees 29 minutes East and at right angles to the said line of Milford Avenue 87.44 feet; thence (2) South 28 degrees 1 minute West 37.54 feet; thence (3) North 64 degrees 29 minutes West and parallel with the first course herein 85.80 feet to the said line of Milford Avenue; and thence (4) along the said line of Milford Avenue North 25 degrees 31 minutes East 37.50 feet to the point or place of Beginning.

The above description is in accordance with a survey made by Ames O. Nisenson, C. E., dated January 8, 1932.

Together with and subject to an easement of a right-of-way to and from the rear of the above described premises and premises adjoining on the South to Milford Avenue respectively created and reserved by the owners of the said lands in an alley or passageway between the said properties, being so much of the premises above described and of the premises adjoining the same on the South as lies South of the dwelling erected on the premises above described and North of the dwelling erected on the premises adjoining premises above described on the South, to be used in common by respective owners of the said two properties, their respective heirs, successors, assigns, tenants and licensees.

Being the same premises conveyed to the said Myrtle M. Weintraub wife of Max Weintraub, by Deed of Samuel Katz and Ettel Katz, his wife, which said deed is dated June 30, 1926, and recorded June 17, 1926, in the Office of the Register of Essex County, in Book N 74 of Deeds for said County on page 379.

Known as 116 Milford Avenue, Newark, N. J.

The approximate amount of the Decree to be satisfied by said sale is the sum of Nine Thousand Four Hundred Fourteen Dollars and Seventy-two Cents ($9,414.72), together with the costs of this sale.

Newark, N. J., June 5, 1939.
HENRY YOUNG, JR., Sheriff.
Boors & Boorman, Sol'rs. $29.82
N.J.L.J.—June 15, 22, 29, July 6

(Chancery B-111)

SHERIFF'S SALE — In Chancery of New Jersey. Between The Fourteenth Ward Building and Loan Association of the City of Newark, a corporation, complainant, and Mary Borden, et als., defendants. Fi. fa., for sale of mortgaged premises.

By virtue of the above stated writ of fieri facias, to me directed, I shall expose for sale by public vendue, at the Court House, in Newark, on Tuesday, the Twenty-fifth day of July next, at one o'clock P. M., (Eastern Standard Time), all tract or parcel of land and premises situate, lying and being in the City of Newark, Essex County, New Jersey.

Beginning at the corner formed by the intersection of the Northerly line of Abinger Place with the Easterly line of Smith Street; thence running Northerly along said Easterly line of Smith Street thirty-three feet and thirty-three one hundredths of a foot; thence Easterly and parallel with Abinger Place one hundred feet and seventy-one hundredths of a foot to the Northerly line of Abinger Place; and thence Westerly along said Northerly line of Abinger Place one hundred feet to the place of Beginning.

Being the same premises conveyed to the said Mary Borden by Michael Pawlik and wife by deed bearing date September 25, 1933 and about to be recorded.

Being known as No. 238 Smith Street, Newark, N. J.

The approximate amount of the Decree to be satisfied by said sale is the sum of Seven Thousand Eight Hundred Fifteen Dollars and Five Cents ($7,815.05), together with the costs of this sale.

Newark, N. J., June 12, 1939.
HENRY YOUNG, JR., Sheriff.
Child, Riker, Marsh & Shipman, Sol'rs. $18.90
N.J.L.J.—June 29, July 6, 13, 20

SHERIFF'S SALES

(Chancery B—105)

SHERIFF'S SALE—In Chancery of New Jersey. Between The Security Building and Loan Association of the City of Newark, complainant, and Anna Hoffman, defendant. Fi. fa., for sale of mortgaged premises.

By virtue of the above stated writ of fieri facias, to me directed, I shall expose for sale by public vendue, at the Court House, in Newark, on Tuesday, the twenty-fourth day of July next, at one o'clock P. M. (Eastern Standard Time), all that tract or parcel of land and premises situate, lying and being in the City of Newark, Essex County, New Jersey.

Beginning in the Northerly line of Walnut Street at a point distant one hundred fifty-six seven and one-half inches from the intersection of said line with the Northwesterly line of Lang Street, running along said line of Walnut Street North sixty-two degrees eleven minutes West twenty-five feet; thence twenty-seven degrees forty-nine minutes East ninety-two feet more or less to the Southerly line of Lang Street; thence (2) South twenty-seven degrees forty-nine minutes West twenty-five feet; thence (3) South seven degrees forty-nine minutes West ninety-two feet more or less to the Point or Place of Beginning.

Being known as 437 Walnut Street, Newark, N. J.

The approximate amount of the Decree to be satisfied by said sale is the sum of Two Thousand Eight Hundred Ninety Dollars and Ninety-two Cents ($2,890.92), together with the costs of this sale.

Newark, N. J., June 12, 1939.
HENRY YOUNG, JR., Sheriff.
Scharringhausen & Hartpence, Sol'rs.
N.J.L.J.—June 22, 29, July 6, 13

(Chancery B—84)

SHERIFF'S SALE—In Chancery of New Jersey. Between The Preferred Mutual Building and Loan Association of Newark, complainant, and Barbara Janosy, et al., defendants. Fi. fa., for sale of mortgaged premises.

By virtue of the above stated writ of fieri facias, to me directed, I shall expose for sale by public vendue, at the Court House, in Newark, on Tuesday, the twenty-fifth day of July next, at one o'clock P. M. (Eastern Standard Time), all tract or parcel of land and premises situate, lying and being in the City of Newark, Essex County, New Jersey.

Beginning at a point in the Easterly line of South Fifteenth Street distant one hundred and ninety-nine feet Southerly from the intersection of said Easterly line of South Fifteenth Street with the Southerly line of Avon Avenue; thence running southerly along said Easterly line of Fifteenth Street twenty-five feet; thence (2) Easterly at right angles to South Fifteenth Street, ninety-five feet; thence Northerly at right angles to South Fifteenth Street twenty-five feet; thence Westerly at right angles to the Easterly line thereof and the point of Beginning.

Being the same property conveyed by Albert Janosy and the said Barbara Janosy, his wife, by deed dated August 12, 1931 and recorded in the Essex County Register's Office in Book F 75 of Deeds for said County on pages 21 &c., the said Albert Janosy having since died, to wit: December 6, 1931, leaving the said Barbara Janosy him surviving.

Being known as 786 So. 15th Street, Newark, N. J.

The approximate amount of the Decree to be satisfied by said sale is the sum of Three Thousand Dollars and Forty-seven Cents ($3,000.47), together with the costs of this sale.

Newark, N. J., June 5, 1939.
HENRY YOUNG, JR., Sheriff.
Charles C. Denbel, Sol'r. $2
N.J.L.J.—June 15, 22, 29, July 6

(Chancery B-85)

SHERIFF'S SALE — In Chancery of New Jersey. Between Astor Building and Loan Association of Newark, N. J., complainant, and Bessie Inc., et als., defendants. Fi. fa., for sale of mortgaged premises.

By virtue of the above stated writ of fieri facias, to me directed, I shall expose for sale by public vendue, at the Court House, in Newark, on Tuesday, the second day of July next, at one o'clock P. M. (Eastern Standard Time), all the following tracts or parcels of land and premises hereinafter particularly described, situate, lying and being in the City of Newark, Essex County, New Jersey, or so much of the same as may be needful and necessary for the purpose.

1st Tract: Beginning in the easterly line of Ogden Street at a point therein distant 410 feet 8 inches northerly from the northerly line of Third Avenue, said point being also at the northwesterly corner of land conveyed by John P. Wakeman and wife to Louisa Stevenson by deed dated March 31, 1883; thence running along said line of Ogden Street north 27 degrees minutes east 25 feet; thence south 64 degrees 45 minutes east 100 feet; thence south 27 degrees 59 minutes west 25 feet to the northerly line of land heretofore conveyed as aforesaid; thence along the same north 64 degrees 45 minutes west 100 feet to the easterly line of Ogden Street and the place of Beginning.

Being known as 72 Ogden Street, Newark, N. J.

The approximate amount of the Decree to be satisfied by said sale of this Tract is the sum of Seventeen Thousand Six Hundred Thirty-three Dollars and Seventy-seven Cents ($17,633.77), together with the costs of this sale.

2nd Tract: Beginning at a point in the easterly line of Synott Place three hundred three feet southerly from the intersection of said easterly line of Synott Place and the southerly line of Woodbine Avenue and thence (1) southerly along said line of Synott Place two hundred feet; thence (2) easterly one hundred feet to rear line of lots fronting on Parkway; thence (3) northerly along said rear line of said lots two hundred feet; thence (4) westerly one hundred feet to point and place of Beginning.

Being lots 54, 55, 56, 57 and 58 Block 426 Tax Duplicate of map of the City of Newark.

3rd Tract: Beginning at the intersection of the northerly line of Woodbine Avenue and the easterly line of Reynolds Place, said point being also the southwesterly corner of lot No. 1 on Block 4264 on the Tax Duplicate map of the City of Newark, N. J.

4th Tract: Beginning in the northerly line of Woodbine Avenue therein at the intersection of easterly line of lot No. 57 on said Block 4264 and the northerly and westerly line of lot No. 57 on the Tax Duplicate map of the City of Newark (Block 4163) thence (1) westerly along said line of Woodbine Avenue forty-seven feet and seventy-one hundredths of a foot to the westerly line of said lot; thence (2) in a northeasterly direction one hundred feet and ten hundredths of a foot; thence (3) easterly and parallel with Woodbine Avenue thirty-two feet and seventy-one hundredths of a foot to the westerly line of lot No. 57 and thence (4) along said line southerly one hundred feet to the northerly line of Woodbine Avenue and the point and place of Beginning.

Being lot No. 58 Block 4163 on the Tax duplicate map of the City of Newark.

The approximate amount of the Decree to be satisfied by said sale of the said Third and Fourth Tracts is the sum of Two Thousand Nine Hundred Eight Dollars and Five Cents ($2,908.05), together with the costs of this sale.

Newark, N. J., June 5, 1939.
HENRY YOUNG, JR., Sheriff.
H. Edward Wolf, Sol'rs. $4
N.J.L.J.—June 15, 22, 29, July 6

MERRITT LANE

(Continued from page 1)

cery Bench at the age of -five was a fitting recog- of his attainments. He nt to the Bench a brilliant, trained mind, deep devotion nciples of equity, a sound experienced judgment, an tigable capacity for work unquestioned integrity. He great equity judge. In the nt but too brief term of udicial service, numerous tant and complicated cas- re referred to him and of his opinions stand as arks in the field of equity rudence.

ring the many years of his kable career as a leading tioner, his services were y sought both by litigants is fellow members of the He appeared at the coun- ble on one side or the in most of the litigation eat importance in our both State and Federal. profound knowledge of nd procedure, his sound practical judgment, his power of analysis and his ility in applying establish- nciples to novel situations him not only an outstand- dvocate but an incompar- counsellor and guide in ated and unprecedented tions.

passion for justice and rotection of the rights of of high or low degree led to give unsparingly of his nd energy without regard mpensation or his own per- well being.

had a deep rooted devotion e principles of our Federal tution and labored ard- in the Courts and before orum of public opinion for reservation of the rights it guarantees.

withstanding the unlim- demands upon his time and easeless work in the many hes of the law in which as an expert, he was al- kindly sympathetic and us: a loyal friend who al- found time to give unhur- consideration to the prob- of others who sought his e. He was a fearless and dge, a great lawyer, good and warm friend.

We mourn his loss.

Robert H. McCarter, Chairman
John R. Harden
Arthur T. Vanderbilt
Josiah Stryker
Jacob L. Newman

"Before offering this to the secretary for such future use as may be determined is proper and judicious to take, I will simply pause to say a word more. My personal acquaintance with Merrit Lane extends over the whole period of his career as a lawyer. The first I heard of his was a statement by Charles S. Corbin, distinguished leader of the Hudson County Bar who stated that a young man just starting his career, made a wonderful argument today in the Court of Errors and Appeals and that young man would be heard from. He was then only a boy! He went onward and onward. Perhaps the side of his career that appeals to me as much as any is expressed in the sentiment in the resolution to the following effect: "His passion for justice and the protection of the rights of those of higher or lower degree led him to give unselfishly of his time and energy without regard to compensation without regard to his own well and personal being." That is a lesson that many of you can learn. And I close with the court's permission by handing this to the secretary of the bar association for such disposition as he may take."

Jacob L. Newman—moved the adoption of the resolution and that it be made a permanent memorial in the Chancery court.

Milton M. Unger

Read the following memorial of the Trustees of the New Jersey State Bar Association.

"Merritt Lane, a former Vice-Chancellor of New Jersey and a valuable member of the New Jersey State Bar Association, died at his home in Madison, New Jersey, on June 23, 1939, in his fifty-eighth year.

"Mr. Lane was a personality striking and distinguished. On the bench and at the bar he impressed everyone who came in contact with him. He was a skillful man, one who could marshal and analyze facts in a masterful way and present them with such clearness and with such care that the principle which he invoked seemed always to be logical and convincing. Those who listened to him were illuminated. His reasoning was direct and straight. He took no winding path and when the facts were in review he applied principles of law with perspicacity, and with logic. The extent of his knowledge was almost unbelievable. He was a man of unending labor and diligence. He possessed high courage and took pride in accomplishing things. He was never satisfied until he had given his best. Sometimes brusque in manner, he did not stand aloof on lofty heights and consider himself above others because of his superior knowledge. His heart was tender and those who knew him best loved him most. He was sympathetic and there are many who knew the wealth of his kindness and the result of his generosity. Those who considered he labored only for monetary reward are very much mistaken. Much that he gave of himself was out of the goodness of his heart and arose out of a desire to freely serve his brother at the law.

"We shall miss him. We shall miss his power and his force, his wisdom and his logic, his brilliance and his learning. He lived a full life, a worthwhile one. He died in the fullness of his power but in the honor of all its accomplishments and with the respect of all kinds and classes of people."

Col. G. T. Vickers, representing the Hudson County Bar Ass'n.

"My memory goes back to the days with Gen. McCarter's when I was a clerk in the office of Collins & Corbin. Merritt Lane had all the qualities essential to insure the respect and affection of his fellow men. As a lawyer it is not possible to add what has been already said. We feel of the Hudson County Bar Association that he belongs to us. He was born there. He practiced there for so many years and no other association to which he belonged feels so keenly the loss than we do in Hudson County. There are many lawyers, and I think particularly young lawyers, who could give a testimonial as to what Merritt Lane has done for the fellow lawyers at the bar out of the goodness of his heart for the sake of helping them and for the standing of lawyers at the bar. We shall all miss Merritt Lane. But those who have the honor of being included in his circle of friends have this to carry on with, that the character, affection and love that he gave and received will be a joy so long as his friends shall live. In behalf of the Bar Association of Hudson County I would ask that any sentiment that has been expressed in the resolutions be seconded by the members of the Bar Association."

Arthur T. Vanderbilt, Representing the American Bar Ass'n.

"I would like to express one or two incidents connected with a very busy life that are not perhaps generally known but which seem to be very typical of Merritt Lane. After the Hauptmann trial there arose in many parts of the country a demand for an investigation of what were in some places regarded as excesses on behalf of the bar and the press. A most difficult situation was presented. The president of the American Bar Association called me up and said "I have decided to appoint Newton D. Baker as head of a committee to work out some plan with regard to relations between the press, radio and bar. I have to get some representative lawyer in the east who knows the problems that are presented to the bench and the bar in dealing with the press." I ventured a suggestion of Merritt Lane. He served on that committee with Baker and three other gentlemen. And at the time the committee was ready to file its reports, Mr. Baker who was one of the outstanding lawyers in the Country, said to me at Columbus, that he had never met a lawyer in all his experience who had such a grasp of legal problems as well as the problems of human nature.—And since that time I know of no case of which there has been any misunderstanding between press and the bench and the bar in reference to the subject matter covered by this report. Perhaps not many lawyers know about what seems to me to be Merritt Lane's greatest contribution to the bench and bar of New Jersey. For ten years we had been struggling to get a revision of the laws of N. J. A tremendous task. Three original members of the committee had one by one passed on. And the legislature was in a frame of mind to scrap the whole work. Merritt Lane and Dean Sommers were chosen to carry on the work to completion. They both stipulated, when it was tendered to them, that they should not be compensated for their work. Very few members of the bar know, or could even understand the amount of labor that was involved in that work. Merritt Lane took for his particular part of the work the hardest part of it. The revision of the article relating to administration of civil justice. During one summer, three years ago, he took a trunk load of papers with him to England and each boat would bring back long yellow pages of notes on which he literally spent every hour of when he was in England. So I say the article dealing with the administration of civil justice will be a monument of his unselfish devotion to members of the bar and the people of New Jersey. These are but two incidents. Lawyers, the number of which we shall never know are indebted to him not only for helping in complicated cases but for his personal aid. The characteristic that all too few knew, was his utter inability to hurt anybody. However I never knew a man of such general tenderness of sentiment who possessed such extraordinary intellectual powers. Of all the men I have associated with, this privilege I count very highly. I have never known an incident in which he made a mistake either in the knowledge of law or the knowledge of human nature. Those of us who were privileged to know him—know that his loss is one that cannot be replaced."

Speaking for the Court, Vice Chancellor Berry said:

"His clear and concise opinions are among the most brilliant in our equity reports. He died at the zenith of his power and popularity. In mind and in energy he was a super-man and he could have filled any position in the nation with distinction and honor and to the benefit of its citizens.

"He had one weakness which I believe resulted in his death. He could not say no to a friend or foe. He was literally worked to death, a sacrifice to his devotion, to his friends and to his clients."

LEGAL NOTICES

OFFICE OF ASSIGNMENT
is hereby given that Oscar Gadden, of 382 Springfield Avenue, Newark, New Jersey, has this day made an assignment of his entire estate for the equal benefit of his creditors to the undersigned, in proportion to their several demands, the net amount that shall come to them for distribution. The business conducted by said Oscar Gadden has been and the location of the same 382 Springfield Avenue, in said city. All claims against said estate must be presented under oath or affirmation to me, at No. 790 Broad Street, Newark, New Jersey, within three months from said 29th day of June, or the same will be barred of any share in for a dividend of said estate.

Dated June 26, 1939.
LESLIE S. KOHN
Assignee.
June 29, July 6, 13, 20 $9.24

STATE OF NEW JERSEY
DEPARTMENT OF STATE
CERTIFICATE OF DISSOLUTION
To whom these presents may come, Greeting:

THIS IS, It appears to my satisfaction by authenticated record of the action for the voluntary dissolution of the unanimous consent of all the stockholders, deposited in my office, that TRADING CORPORATION, a corporation of this State, whose principal office is located at No. 50 Jolliff Avenue, in the City of Newark, County of Essex, State of New Jersey (Stanley J. Elsner being the agent therein and in charge thereof, upon whom process may be served), has complied with the requirements of Title 14, Chapter 7, General of Revised Statutes of New Jersey, preliminary to the issuing of this Certificate of Dissolution.

NOW, THEREFORE, I, Thomas A. Mathias, Secretary of State of the State of New Jersey, Do Hereby Certify that the said corporation did, on the Twentieth day of June, A. D. 1939, file in my office a duly executed and attested consent in writing to the dissolution of said corporation, executed by all the stockholders thereof, which said consent is filed in my office, and that a full and complete record of the proceedings aforesaid is filed in my said office as provided by law.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed my official seal, at Trenton, this Twentieth day of June, in the year of our Lord one thousand nine hundred and thirty-nine.

(Signed) THOMAS A. MATHIAS,
Secretary of State.
June 29, July 6, 13 $12.80

Revenue Bureau Tightens Admission Rules

New Regulation Is Adopted Restricting Admissions To Members Of Bar, C.P.A.'s

Washington, (CCNS) — Public, as distinguished from certified public, accountants no longer will be admitted to practice before the Internal Revenue Bureau, under a new regulation just promulgated by Undersecretary of the Treasury John W. Hanes.

The new regulation limits internal revenue practice to actively practicing lawyers who have been admitted to practice before the courts of their respective states, and certified public accountants qualified to practice as such under state statute.

Admitting the new regulation will act to prevent certain public accountants who heretofore have been able to gain admittance from practicing before the Revenue Bureau, Treasury officials, nevertheless, deny any move to stamp out unauthorized law practice.

Official explanation is that a lack of laws in all states covering practice as a certified public accountant heretofore made necessary the giving of special Treasury examinations so that the accountants of certain states would not be discriminated against.

But since all states now have statutes regulating practice of certified public accountants, there is no further need to hold examinations for public accountants, inasmuch as all of these can now qualify by meeting the regulations of their own states.

Treasury officials claim a similar procedure was followed with respect to attorneys prior to the time when all states regulated the practice of law.

Practice of law in tax cases before the Internal Revenue Bureau by certified public accountants is one of the matters with which the unauthorized practice bill of Congressman Donald L. O'Toole, of New York, it intended to deal.

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CURRENT DECISIONS

(Continued from page 3)

Counsel for the petitioner relies strongly upon the case of Weining vs. Selitto et al 187 Atl. Rep. 368, in which case a decree against an infant in a foreclosure suit was vacated because it was erroneous. The decree was taken pro confesso against an infant for whom no guardian had been appointed in a foreclosure suit. The defect lay in the fact that the case against the infant was proved Ex parte by affidavit which is permissible in foreclosure suits where there are no infant defendants but not permissible where there are such defendants. The complainant should have entered an order to take proofs against the infant instead of taking a decree pro confesso, and his failure to do so was clearly error in obtaining the decree, which was therefore vacated.

No such error is alleged in the entry of the present decree. On the contrary the proceedings preliminary to the entry of the decree are in perfect order.

Counsel for the petitioner guardian likewise relies greatly upon the language of Vice Chancellor Backes in Clayton vs. Asbury Park & Ocean Grove Bank supra. The facts in this case were that the complainant was an infant at the time, an account was filed by an executor of an estate in which the complainant had an interest. She was living with her stepfather at the time. As in the present case notice of settlement addressed to the infant complainant was mailed to her stepfather with whom she resided, and who stood in loco parentis to her. The complainants bill alleged that her stepfather concealed from her all knowledge of the accounting, did not deliver the notice to her, and in fact kept her in complete ignorance of the proceeding. This was clearly fraud on the part of this stepfather, and evoked the following statement by the Court "Aside from the alleged fraudulent procurement of the decree allowing the account, the orphans' court would be moved to open the decree upon a showing that the complainant was an infant at the time of the allowance of the executor's account, had no notice of the hearing and was without a guardian to represent her; the absence of a guardian having deprived her of timely contesting the account. It is the practice in the probate court in proceedings of this character to decree against infants, upon notice, without guardian representation. Such decrees are no doubt valid upon collateral attack (Ordinary v. Webb, 112 N. J. Law 395) but voidable at the instance of the infant on coming of age. No judicial determination is conclusive unless upon hearing or an opportunity to be heard. Upon an executor's or trustee's accounting in equity, guardians are always appointed. See Heath vs. Maddock, 81 N. J. Eq. 469.

Counsel lays stress on his client's infancy, the fact that she was unrepresented by guardian, and that the decree was procured by fraud, as grounds for coming into equity. The orphans' court should be allowed to purge its own record; it has, as already indicated, ample jurisdiction to relieve the complainant's wrong suffered through her disability. A refusal would find its remedy in an appeal to the prerogative court. This court should not step in at this time, when the relief may be had for the asking in the orphans' court."

A desultory or hurried reading of this passage certainly gives the impression that it is authority for the proposition advanced by the petitioner, namely that the mere fact that the children were infants and no guardian was appointed for them is sufficient per se to entitle them to vacate the decree. Especially the statement that "Aside from the alleged fraudulent procurement of the decree allowing the account, the orphans' court would be moved to open the decree upon a showing that the complainant was an infant at the time of the allowance of the executors' account, had no notice of the hearing and was without a guardian to represent her; the absence of a guardian having deprived her of timely contesting the account." But this language must be considered in the light of the allegation before that Court, that the notice to that infant had been fraudulently suppressed, and therefore it had neither actual or constructive notice of the settlement. This is not the situation in the present case. There is no allegation of fraud or suppression of the notice, and "A notice of settlement of the various trustee's accounts which is given pursuant to Orphans' Court Act 1898, as amended by P. L. 1905, p. 299, operates as constructive notice to all parties interested in the estate, and in contemplation of law all such parties are before the court."

In the present case it is admitted that these infants were before the court when the settlement was made. In the Clayton Case on account of the suppression of notice, the infant was not before the court, according to the allegation in the bill.

It is elementary that an infant institutes proceedings by a next friend, and defends by a guardian ad litem. It is likewise established that the normal affairs of an infant during his minority are to be handled for him by a guardian, but the proceeding to obtain a decree allowing an accounting in an estate in which an infant has an interest, is neither a usual business transaction in which an infant must have a guardian to represent him, in all events, nor is it in the nature of a suit between party and party. It is analogous in its character to a proceeding in admiralty or other proceeding in rem, in which a decision between the parties before the court settles the rights of all parties to the property in question. Exton v. Zule 14 N. J. Eq. 501. Weyman vs. Thompson 52 N. J. Eq. 263 at page 269.

The rights of an infant are not superior to those of an adult. The difference between the two classes of persons is that the rights of an infant must be protected by the Court, while adults must protect their own. Caruso vs. Caruso 141 Atl. Rep. 16. The right of an adult in the present case would be simply to have notice of the accounting and this is all that these infants were entitled to. It was given in the manner prescribed by the law. The legislature and the promulgators of section R. S. 3:10-11 of the Orphans' Court Act, and Rule 18 of the Orphans' Court were not unmindful of the possibility of infant remaindermen in trust estates, and the Court Rule 18 provides the legal provision for the protection of the interests of infants where accountings are concerned. It was clearly the natural and permissible contemplation of those who formulated the rule that the parent of the child, being its natural guardian, or its legal guardian if it had one, or the person standing in loco parentis, or having custody of the child, would upon notice of an accounting in which the infant was interested, take the necessary steps to protect the infant's interests. It would seem that motives both of self interest and affection would move them to do so. Hale vs. Hale 33 N. E. Rep. 858.

It cannot be said in this case as was said in the Clayton case that there was an opportunity for these children to be heard. Ample opportunity was given to them as provided for by law, when the notice of the accounting was mailed to their father. There is no statement in the application or the accompanying affidavits as to why that opportunity was not taken. There is no allegation that the failure to do so was the result of ignorance, mistake, indifference, or fraud on the part of the parent, and in the absence of such allegation and proof I believe the decree should not be opened to permit exceptions to be filed now in behalf of the children. It seems to me that Section 127 of the Orphans' Court Act R. S. 3:10-18 (3 C. S. page 3857) controls the situation. This section reads as follows: "The decree of the ordinary or orphans' court on the final account and settlement of a fiduciary shall be conclusive on all parties and shall exonerate and discharge the accountant from all demands of creditors, legatees or others, beyond the amount of the settlement, except for assets which may come to hand thereafter, and in cases where a person applying for resettlement proves fraud or mistake in the account to the satisfaction of the court."

That this is an intermediary instead of a final accounting is immaterial. "Since the amendment to the Orphans' Court Act P. L. 1905 p. 300 (section 2 et seq. (3 Comp. Stat. 1910, p. 3856 Section 124 et seq.), the decree of the orphans' court upon an intermediate accounting of a trustee has the same weight as a decree of the same court upon a final accounting." City Bank Farmers Trust Company vs. McCarter, Supra 162 Atl. Rep. 274.

In conclusion, I believe the correct rule is that in the absence of allegation and proof of error fraud or mistake in the entry of a decree allowing an accounting by a fiduciary, the failure to obtain the appointment of a guardian either general or ad litem before the entry of the decree for an infant who has an interest in the accounting, is not in itself sufficient ground to vacate the decree for the purpose of allowing the infant to file exceptions to the accounting. The failure to have such guardian appointed before the entry of the decree is not in itself such error or fraud as will absolve the infant from the operation of the decree, or entitle him to have it vacated.

A decree of the Orphans' Court allowing an accounting filed by a fiduciary is neither erroneous nor void as to an infant remainderman where such fiduciary has complied with the statute and Rule 18 of the Orphans' Court providing for notice of settlement of such account, although no legal guardian has been appointed to represent the infant. Such a decree may not be avoided by the infant except on a showing of fraud or such neglect as would amount to fraud against him on the part of the person to whom the notice of settlement addressed to the infant as provided by Rule 18 has been delivered, and, further, that the inerest of the infant in the estate has suffered or is jeopardized thereby.

The statement in the Clayton case that these decrees are voidable at the instance of the infant on coming of age might as well be noticed now. This statement may be regarded as holding that the infants in the present case are not entitled to take this proceeding until they come of age, but I am of the opinion that these children need not wait until that time to take this proceeding. They are of very tender years and by the time they come of age, their remedy, if they have any, might avail them nothing.

I advise that the Rule to Show Cause why the decree should not be vacated, should be set aside.

Constitutional Amend

(Continued from page

youngster, has been camp
the doorsteps of the stat
latures for the last 78 yea

Oldest of these amend
are, of course, the first
the 12 proposed by the
Congress in 1789. One
provided for the orderly
of the House of Represen
in accordance with the p
tion and guaranteed a m
membership of 200. Th
would have prevented le
raising congressional
from going into effect
election intervened.

Titles and Presents

A third amendment pr
in 1810 which has been
by 12 states prohibited
of the United States fr
cepting presents, pensi
titles from princes or fo
eign powers. The fourth,
as the Corwin amendment
proposed in 1861 with th
of prohibiting Congress
interfering with slavery
the states.

There would be no
harm in having these bo
ered relics of a bygone age
ing about, if it were not f
fact no one ever knows
circumstances might caus
legislatures to start ra
them again, according to S
or Ashurst.

He points out that the
'of popular indignation o
odd years ago against a co
sional salary grab undou
would have caused enough
to have ratified the
amendments of 1789 if tha
posal had not been consi
dead. As it was the Ohio
ate in 1873 resurrected
amendment, then 84 years
and passed a ratification re
tion.

Timely Decision Desirab

As Senator Ashurst pu
"We should not hand do
posterity a conglomerate ma
amendments, floating arou
a haze, which a state may r
rect and ratify. Final a
should be had while the di
sions and arguments are w
the remembrance of those
are called upon to act."

Senator Ashurst notes
growing tendency within
past 20 years to place time
its on amendments as evide
in the eighteenth, twen
and twenty-first amendme

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CATALOGUE ON REQUEST

WILLS

(Continued from page 2)

's Will, 92 N. J. Eq. 618, on op. 93 N. J. Eq. 671. On other hand the words "I publish and declare this my will" cannot be used to an omission of such in the attestation clause to give presumptive evi- of the declaration. In re 's Will, 115 N. J. Eq. 249.

Hudson County Bar Asn in its column in 61 N. 360 warned against the the clause "I direct all debts to be paid". This, rse, creates a charge on r's lands. Clapp Sec. 330 The Bar Association said e lien remains for a twen- period after the testa- ath clouding the title to l estate. Two cases may which **did** so hold. Mc- v. Coe, 66 N. J. Eq. 70; National Bank of Jersey Tobin, 90 N. J. Eq. 379. as the law but I do not is the law. The second ted was decided in 1919. there was passed a sup- ary clause (R.S. 3:25-22. es the supplementary the act that real estate main liable for the pay- debts for one year after t's death. The supple- rovided that the time so by that act should not nded by a direction that ts be paid or by any tes- ary provision not express- nding the time in which hould be enforced against When the supplement d that just debts be paid, k the legislature very but very clearly stated he lien created by the al my just debts be paid" mited in duration to one

direction in a will that expenses be paid is wor- comment where the will e by a married woman. makes a provision then expenses may be paid out estate; and if such a case band pays them, he may bursed. Watt v. Atlantic posit & Trust Co. 92 N. J. Clapp, Sec. 319. On the hand, if her will does not this provision, the ex- fall on the surviving hus- the estate of the surviv- band unless he or his es- insolvent. One of the l questions arising here without such a provision neral expenses are not deductible from the wife's estate for the purposes of the Federal estate tax and New Jersey Transfer Inheritance Tax.

The next clause in the will usually disposes of the decedent's furniture, etc. There is nothing noteworthy here as most lawyers are aware that such words as "personal goods and effects" can give trouble. The word "effects" alone is as broad as wordly substance including even realty. On the other hand the words "personal effects" ordinarily mean what is worn or carried about the person. Child v. Orton, 118 N. J. Eq. 438. Accordingly, it is the universal practice to include words such as "pictures, books, rugs, furniture, furnishings, clothing, jewelry and all other of my household and personal goods and effects".

Pecuniary legacies cause little trouble, except that it might surprise you to know that a gift "to A and B, $10,000.00' does not mean what it says, but passes $10,000.00 to A and $10,000.00 to B. Taylor v. Tolen, 38 N. J. Eq. 91; Clapp, Sec. 86.

Under the subject of "pecuniary legacies", however, might be brought in the annuity. Most of you know its virtue in point of taxation. An annuity is, of course, a succession of pecuniary legacies. Merritt v. Merritt, 48 N. J. Eq. 1; Clapp, Sec. 100. The will may or may not provide that an annuity be secured by a fund; but if it so provides, the principal of the fund must continue to remain liable for the payment of the annuity in case of a shortage in the income of the fund. For, that is the distinguishing feature of an annuity. A gift of $100.00 a month out of the income of a fund is not an annuity. This is not a scholastic distinction, but one that serves a major purpose. An annuity received under a will when made payable out of income is income for income tax purposes. But an annuity received under a will when made a charge upon the whole of the corpus of the estate is exempt from the Federal Income tax. Burnet v. Whitehouse, 283 U. S. 148; Helvering v. Pardee, 290 U. S. 365, 370. The law is the same and, logically so, when the annuity is chargeable only on a portion of the corpus, as on the principal of a fund set apart. Warner v. Commissioner, 66 F(2nd) 403 (CCA 2nd). (These rulings are based on the provision in Article 22 (b) (3)-1 of Regulations 94, that property received under a will is exempt from the income tax. As to an annuity charged on devised land, see Art. 22 (a)-12 of Regulations 94. For a B.T.A. case applying the above principles to a New Jersey decedent and construing New Jersey law of annuities, see Arthur v. Crosby et al (Morgan Estate) 34 B.T.A. 433).

Because of this law it frequently becomes desirable when the estate is large to give the bulk of the estate to beneficiaries by way of annuities. Compare the two limitations: (1) income of a trust fund to A for life and on his death the amount then constituting the principal of the trust fund to be paid to his children; (2) I bequeath to my daughter A an annuity of $20,000.00 for the term of her life, payable in equal monthly installments to be computed from the date of my death; and I direct my executors to set apart out of my estate money or securities, the income of which they in their uncontrolled discretion shall deem sufficient to produce said annuity which money and securities I bequeath to my trustees hereinafter named in trust during a term to be measured by the life of my said daughter, and to apply such part of the income and principal therefrom to the payment of said annuity as they may in their uncontrolled discretion deem advisable (but failing income and principal therefrom, not to apply any part of my residuary estate for such purpose); and upon her death to pay the amount then constituting the principal of such trust fund together with any part of the income therefrom not expended, to her issue then living per stirpes. (If the executors are not granted by the will such power to set up a fund for the payment of the annuity, they will be faced with the necessity of having to set up such a fund with court approval unless annuitants and beneficiaries of the residue consent either to setting up the fund or to the purchase of annuities or unless the life beneficiary of the income of the residue is the same person as the annuitant.)

There are several advantages to the annuity—first, as mentioned, the enormous saving in income tax, in the case of a beneficiary whose income would reach the higher brackets. Any advice given as to tax saving is always to be guarded with the observation that the law may, and probably will, be changed. Frankly, an annuity constitutes a big escape from taxation that may be closed in any Congress. Congress might well adopt a law covering, for example, the very case I have given; so that insofar as such an annuity is paid out of the income of the fund set apart, the annuity shall be deemed income for tax purposes; and insofar as it is paid out of the corpus of the fund, the annuity should be excluded from gross income. Such an act in my judgment would be constitutional under the amendment permitting the Federal Government to tax income. The annuity has a second advantage in that it enables the beneficiary to count on a certain income and thus to budget his expenses. An annuity takes care of the annuitant, the decedent's daughter in the case I gave above, to the exclusion of her issue but this the testator may want, for particularly where the issue are unborn, he will be more apt to be interested in his loved daughter than in her unborn issue. An annuity does create something more of a problem for the trustee than the case of income for life. Good management will require the trustee probably to keep sufficient securities in a safe liquid form so as to be ready to pay the annuity in a bad market when income falls off.

The personal property tax on **individuals** may become a thing of more moment in New Jersey in future years. Under an early Personal Tax Statute in New Jersey, it was held that an annuitant is not to be assessed for the present value of the annuity but only for the amount past due and payable. Howell v. Cornell, 31 N. J. Law 374; Clapp, Sec. 100 n 11. So much for annuities.

(To be continued)

Commence Credit Congress

Grand Rapids, Mich., (CCNS)—Some 2,000 credit executives of manufacturing, wholesaling and banking firms from almost every state in the union assembled here for the 44th annual credit congress of the National Association of Credit Men.

Keynote address will be delivered by Henry H. Heimann, executive manager of the Association, whose subject is "Contingent Liabilities." Among other speakers scheduled for the meeting are Brigadier General Charles T. Harris, U. S. War Department; Hon. Samuel B. Pettengill, former Congressman from Indiana; Dr. Wilford L. White, U. S. Dept. of Commerce; Dr. Paul F. Cadman, president, American Research Foundation; and Paul H. King, chairman of the National Bankruptcy Conference.

PERSONAL

Philip Cohen has announced the removal of his office to 1143 E. Jersey St., Elizabeth, where he will continue in the general practice of law.

Chancery Receiverships

RECEIVERS APPOINTED

EDWARD F. FARRELL, INC. (Tavern Business) 76 N. Sussex St., Dover; adv. Edward F. Farrell, Rose, Irving Youngerson; Solr. Jerome J. Sonnabend; Filed June 6, 1939.

MATHEWS CLEANERS & DYERS, INC. (Cleaning and Dyeing) Fairlawn; adv. Rose Weiss; Recr. Charles A. Borg; Solr. Morris M. Ravin; Filed June 16, 1939.

ABE SIMON and ABE MARKOWITZ t/a GENERAL STATIONERS, 10 Lexington Ave., Passaic; adv. Alfred I. Wachtar, t/a Modern Art Greeting Card Co.; Recr. Abram Bluestein; Solr. H. Dick Cohen; Filed June 12, 1939.

BILLS FILED

IMPERIAL LIQUOR CORP. (Mfg. Alcoholic Beverages) 291 Main St., Hackensack; adv. Angelica Star Cork Co.; Solrs. White & Pumpton; Filed June 16, 1939.

Bankruptcies

ASCHER, Murray (Salesman), 44 Cottage Pl., Englewood; vol.; liab. $7,967; assets $1,755; refr. Grimshaw; solr. Irving Dorfman; 6-19.

BARTHOLOMEW, Nicholas (Employee) 221 Hollywood St., North Brunswick; vol.; liab. $5,002; assets $80; refr. Weelans; solr. Morris Roth; 6-22.

CAMPBELL, Frank Dean (Railroad Dispatcher), 308 Westfield Ave., Elizabeth; vol.; liab. $3,813; assets $5,250; refr. Porter; solr. P. D. Cohen; 6-20.

GILBERT, Maurice Benjamin, also known as GILBERT, Morris B., 106 Summit St., East Orange; vol.; liab. $57,404; assets $350; refr. Porter; solr. L. C. Seleninfriend; 6-22.

GISSER, Samuel Paul (Solicitor and Canvasser) 237 Jelliff Ave., Newark; vol.; liab. $13,261; assets $650; refr. Porter; solr. Pro se; 6-19.

GUTWEIN, Michael, Jr. (Laborer) 521 Olive Pl., Woodbridge; vol.; liab. $3,303; assets $724; refr. Weelans; solr. J. J. Levinson; 6-23.

JACOBS, Winfield Chester (Rigger) Beach & Division St., Manahawkin; vol.; liab. $1,056; assets $175; refr. Weelans; solr. C. J. Berkowitz; 6-21.

LEVINSON MANUFACTURING COMPANY, 43 Morton Pl., Jersey City; vol.; liab. $60,80-; assets $11,510; refr. Grimshaw; solr. Samuel Cooper; 6-19.

MEREL, Herbert, I. and t/a MEREL'S FURNITURE STORE, 842 Broad St., Newark; invol.; refr. Porter; solr. D. Bobker; 6-19.

MURPHY, Martin William (Undertaker) 149 N. Warren St., Trenton; vol.; liab. $271,528; assets $160; refr. Weelans; solr. W. A. Moore; 6-20.

NENBAUER George (Carpenter) 22 E. Mill Rd., Maple Shade; vol.; liab. $26,570; assets $290; refr. Gaskill; solr. H. R. Yocum; 6-21.

PAPPALARDO, Frank (Bartender) 56 Smith St., Newark; vol.; liab. $9,434; assets $125; refr. Porter; solr. H. Kay; 6-19.

PARKER, Walter Arthur (Electrician) 40 Fifth Ave., Avenel; vol.; liab. $3,811; assets $210; refr. Weelans; solr. L. F. Seliyel; 6-21.

PRICE, Lester Irving, t/a PRICE'S MARKET (Butcher and Grocer) 381 W. Grand Ave., Rahway; vol.; liab. $6,368; assets $2,800; refr. Porter; solrs. Needell & Needell; 6-21.

SAIDEL, David (Mechanic) 1212 Howard St., Hillside; vol.; liab. $3,291; assets $350; refr. Porter; solr. August C. Ulrich; 6-19.

TAYLOR, Harry Willis (Estimator) 121 No. 17th St., East Orange; vol.; liab. $4,662; assets $1,100; refr. Porter; solr. A. B. Salbin; 6-21.

TOOM, Frank Clarence (Contract Hauling) 42(3) Terrace Ave., Pennsauken; vol.; liab. $8,177; assets $1,089; refr. Gaskill; solr. E. Michel; 6-21.

WHITTAKER, Helen M. and PARSONS, Millicent, I. and t/a PITMAN DINER, 1205 Broadway, Pitman; vol.; liab. $13,906; assets $6,500; refr. Gaskill; solr. J. R. Applebaum; 6-19.

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SUMMER SCHEDULE

SCHEDULE OF SUPREME COURT MOTION DAYS

(This schedule supplements the schedule of June 22, 1939)

July 3rd—Justice Parker, Court House, Newark.
July 10th—Justice Case, Chambers, Somerville.
July 17th—Justice Donges, Court House Annex, Camden.
July 24th—Justice Heher, State House Annex, Trenton.
July 31st—The Chief Justice, Chambers, 15 Exchange Pl., J. C.
August 7th—Justice Bodine, State House Annex, Trenton.
August 14th—Justice Porter, Chambers, 1060 Broad St., Newark.
August 21st—Justice Perskie, Chambers, Guarantee Trust Bldg., Atlantic City.
August 28th—Justice Trenchard, State House Annex, Trenton.

During the summer months, the Justices of the Supreme Court will sit as above noted for the hearing of all motions required to be made before a Justice of that Court. All matters should be brought on at the regular motion days on Mondays. Each Justice, however, will be available for the balance of the week following his motion day to entertain any matter of such an emergent nature that it cannot await the following Monday. Justice Parker will sit at Newark on Monday, July 3rd, but will be at Morristown the rest of the week.

Upper Courts

CAMDEN COUNTY

Hon. V. Claude Palmer will hear Circuit Court motions on Friday, June 30th and Friday, July 28th.

Opening day of the September Term, September 12th.

ESSEX COUNTY

Circuit Court motion days:

July 14—Joseph L. Smith.
July 28—William A. Smith.

In addition to hearing Essex County motions Hon. W. A. Smith will also hear motions for Middlesex, Monmouth and Ocean Counties on July 28th.

September 8—Edwin C. Caffrey.

September 15 — William A. Smith.

The following is a list of the summer Common Pleas motion days:

July 10—Walter D. Van Riper.
July 24—Daniel J. Brennan.
August 1—Daniel J. Brennan.
August 8—Daniel J. Brennan.
September 11—Richard Hartshorne.

Opening day of the September term, September 19.

HUDSON COUNTY

Last trial date, June 30.

Circuit Court summer motion schedule:

July 11—Henry E. Ackerson, Jr.
August 1—Henry E. Ackerson, Jr.
August 15—Thomas Brown.
August 29—A. Dayton Oliphant.
September 12—Thomas Brown.

The following is a list of the summer Common Pleas motion days:

July 7—Thomas H. Brown.
July 14—Lewis B. Eastmead.
July 21—Lewis B. Eastmead.
July 28—James R. Erwin.
August 2—Thomas H. Brown.
August 11—Thomas H. Brown.
August 18—James R. Erwin.
August 25—Thomas G. Walker.
September 8—James R. Erwin.
September 15 — Thomas G. Walker.

Opening day of the September term, September 19.

MERCER COUNTY

Hon. A. Dayton Oliphant will hear Circuit Court motions on June 30, July 11 and September 15 at the Court House, Trenton, at 10 A. M.

Opening day of the October Term, October 10.

MORRIS COUNTY

Hon. Albert H. Holland will hear Common Pleas motions on July 14 and July 28.

Opening day of the October Term, October 10.

OCEAN COUNTY

Hon. Percy Camp will hear Common Pleas motions every Friday at 10 A. M. during the month of July.

Opening day of the September Term, September 19.

SOMERSET COUNTY

Hon. Ralph J. Smalley will hear Common Pleas matters on July 14, 28, August 11 and 25. Regular weekly schedule will start September 8th (every Friday).

Opening day of the September term, September 19.

SUSSEX COUNTY

Hon. Joseph G. Wolber will hear Circuit Court motions on Monday, July 10, at the Court House, Paterson.

Hon. John C. Losey will hear Common Pleas motions on Friday, July 7 and Friday July 21.

Opening day of the September Term, September 19.

District Courts

ESSEX COUNTY

Irvington

Commercial cases and Small Claim cases will be tried as usual during the summer:

Commercial trial days:

July 20 and August 17.

Small claim cases will be tried every Tuesday at 2 P. M.

There will be no trial of tort cases on the following days:

Thursday, July 27
Friday, July 28
Thursday, August 3
Friday, August 4
Thursday, August 10
Friday, August 11
Thursday, August 24
Friday, August 25
Thursday, August 31
Friday, September 1

In emergency the Court will sit specially on days to be announced to dispose of any motion, tenancy proceeding, or other matter which warrants it.

HUDSON COUNTY

Bayonne

Last trial date—July 14.

Return days during vacation—Every Thursday at 9:30 A. M.

MORRIS COUNTY

Dover

Last trial date—July 12

Trials resumed—August 16

Return days during vacation—Every Wednesday.

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Results Of Attorneys Exams Announced

The results of the April term bar examinations discloses 142 applicants out of a total of 313 aspirants have passed. This is a passing of 45½%.

The new attorneys follow:

Ackerman, John A., Bound Brook
Allaimgir, Robert F., Paterson
Baime, Ben, Newark
Bash, Ivan, Trenton
Beckman, Alston, Jr., Newark
Bender, Albert F., Jr., Newark
Bennett, Gilton G., Trenton
Berman, Louis, Newark
Bernstein, Harry A., Paterson
Berbonia, Anthony, Camden
Bibko, Michael, Jr., Bayonne
Bladek, Stephen T., Passaic
Bair, Stanley J., Lakewood
Blair, William R., Jr., Red Bank
Bodtker, Frank K., Jr., Newark
Brenner, Herbert T., Cliffside Park
Bright, Eloise, Wildwood
Brokaw, John L., Newark
Bucko, George W., Jr., New Brunswick
Burnett, Richard F., Newark
Cantor, Leon R., Jersey City
Carter, Mary J., Camden
Caspatine, Attilio V., Orange
Caspatini, Erwin A., Newark
Castellano, Nicholas L., West New York
Chance, Carolyn, Jersey City
Clashin, Harry, Bayonne
Cohen, Melvin B., Newark
Cohn, Louis H., New Brunswick
Conroy, Eugene J., Newark
Costa, Thomas J., Teaneck
Costello, George A., Arlington
Cresca, Lucille, Newark
Daniel, Herman A., Burlington
Daniels, Fred R., Paterson
D'Auria, Alfred, Jersey City
Deardon, Albert B., Newark
DeLuca, Joseph P., Camden
De Muro, Paul G., Passaic
Devine, Peter J., Camden
Doyle, James M., Jersey City
Drazin, Louis M., Newark
Dulman, Samuel, Newark
Dumbleton, Walter, Camden
Egolf, James C., Newark
Eisenkrane, Gilbert, South Orange
Endicott, Asa B., 3d, Atlantic City
Fitzpatrick, Joseph A., Teaneck
Fleischer, Paul C., Raritan
Friedman, Irving, Linden
Fullerton, W. Howard, Fords
Galassa, Cyprian V., Camden
Gertner, Henry I., Lakewood
Grosberg, Meyer H., Newark
Gleason, Henry T., Newark
Glickfeld, Irving, Newark
Griffin, Edward M., Bloomfield
Guttman, Maurice J., Passaic
Haines, Edward W., Toms River
Hanrahan, Joseph P., Hoboken
Harker, Edward W., Union City
Hartlaub, Raymond H., Newark
Hedtfeld, Bertram C., Plainfield
Hirst, Howard F., Newark
Holland, Ethel, Union City
Ingram, Oscar, Bayonne
Kalisch, Abner, Jr., East Orange
Kaplan, Mark D., Trenton
Katz, Irving E., Bradley Beach
Kenny, Eugene P., Jersey City
Klein, Carl, Bradley Beach
Koch, Frank G., Newark
Kornberg, Milton M., North Bergen
Kramer, Milton S., Newark
Kurtz, Martin M., Newark
La Corte, Nicholas S., Elizabeth
Langsdorf, Roger F., Newark
Lehman, Samuel H., Newark
Lester, John J., Jersey City
Lewandowski, Thaddeus R., Perth Amboy
Levine, Nathan R., Paterson
Littman, Alexander, South River
Lockenbill, W. Warren, Woodbury
Maida, Robert H., Red Bank
Matthews, John A., Jr., Newark
Matturri, Alexander J., Newark
McTighe, Arthur D., Trenton
Medoff, Sidney L., Newark
Mellber, John M., Hackensack
Mitscher, E. Powers, Trenton
Mopsick, Harry, Elizabeth
Morris, Lester J., Passaic
Nadell, David A., Paterson
Newman, Joel P., Bayonne
Newmoyer, Gertrude, South River
Nicola, Dimitry G., Newark
Orlando, Stephen, Linden
Orth, Alfred J., Jersey City
Parnes, Isidore, West New York
Perkins, Roderick L., South Orange
Phelps, Fred, West New York
Polakoff, Rose, Jersey City
Poritz, Samuel N., Paterson
Price, Fraser E., Eatontown
Query, Alexander, Newark
Quest, J. Alfred, Newark
Rizzi, Charles A., Camden
Romanillos, John, Irvington
Roth, Norman H., Jersey City
Rounds, Stuart B., Trenton
Ruggiero, Salvatore J., Paterson
Russell, John S., Brooklyn
Salimena, Henry, Jersey City
Sandler, Chaim H., Atlantic City
Saltsover, Louis N., Atlantic City
Schreibman, Paul M., Bayonne
Schwartzman, Charles, New Brunswick
Seele, C. Arthur, Jr., Highland Park
Segal, Edwin, Camden
Sheik, John F., Maplewood
Sherman, Louis, Newark
Small, George Y., Palisades Park
Sorenson, Sverre, Atlantic Highlands
Spinello, Edward J., Jersey City
Stark, Amel, Trenton
Suiter, James E., Jersey City
Sullivan, John, Jersey City
Swayze, Francis J., Newark
Telch, Arthur, Trenton
Tennyson, Edith M., New Brunswick
Thevos, John C., Paterson
Thurston, Arthur P., Paterson
Tomlinson, Ephraim, 2d, Camden
Trachtenberg, Jerome L., Orange
Troy, Raymond W., Newark
Urbanski, Eugenia M. V., Jersey City
Washington, Leo F., Jr., Atlantic City
Wayberg, Miriam R., Pine Brook
Wetzel, George A., Englewood
Williams, Charles L., Vineland
Wood, Alexander C., 3d., Camden
Zaentz, Ben, Passaic

SPECIAL NOTICE:
Bayonne District Court

Court announces that hereafter attorneys must prepare Summons to be attached to the State of Demand in any suit filed.

SURROGATE'S NOTICE

ESTATE OF ANNA PLATT CRAIG, deceased.

NOTICE OF SETTLEMENT

Notice is hereby given that the Accounts of the Surviving trustee under the last Will and Testament of ANNA PLATT CRAIG, deceased, will be audited and stated by the Surrogate and reported for settlement to the Orphans' Court of the County of Essex on Tuesday, the 15th day of August next.

Dated: June 20, 1939.

PROVIDENT TRUST COMPANY OF PHILADELPHIA
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N.J.L.J.—June 29, July 6, 13, 20, 27

Chancery Motion Schedule

July, 1939

VICE CHANCELLORS

Monday, July 3rd

Camden	Davis, V. C.
Hackensack	Lewis, V. C.
Jersey City	Fielder, V. C. and Egan, V. C.

Tuesday, July 4th

HOLIDAY

Wednesday, July 5th

Atlantic City	Sooy, V. C.
Newark	Stein, V. C.
Trenton	One of the Vice Chancellors

Monday, July 10th

Camden	Davis, V. C.
Jersey City	Fielder, V. C. and Kays, V. C.

Tuesday, July 11th

Atlantic City	Sooy, V. C.
Newark	Berry, V. C.
Trenton	One of the Vice Chancellors

Monday, July 17th

Camden	Davis, V. C.
Jersey City	Egan, V. C. and Kays, V. C.
Paterson	Lewis, V. C.

Tuesday, July 18th

Atlantic City	Sooy, V. C.
Newark	Bigelow, V. C.
Trenton	One of the Vice Chancellors

Monday, July 24th

Camden	Davis, V. C.
Jersey City	Fielder, V. C. and Egan, V. C.

Tuesday, July 25th

Atlantic City	Sooy, V. C.
Newark	Stein, V. C.
Trenton	One of the Vice Chancellors

Monday, July 31st

Camden	Davis, V. C.
Jersey City	Lewis, V. C. and Kays, V. C.

ADVISORY MASTERS

Monday, July 3rd

Atlantic City	Erickson, A. M.
Camden	Knight, A. M.

Tuesday, July 4th

HOLIDAY

Wednesday, July 5th

Freehold	Trapp, A. M.
Newark	Grosman, A. M.
Trenton	Backes, A.M., and Rogers, A. M.

Friday, July 7th

Bridgeton	Erickson, A. M.
Jersey City	VanWinkle, A.M.

Monday, July 10th

Atlantic City	Erickson, A. M.
Camden	Knight, A. M.

Tuesday, July 11th

Hackensack	Campbell, A. M.
Newark	Herr, A. M.
Trenton	Backes, A. M., Rogers, A. M., Trapp, A. M.

Wednesday, July 12th

Phillipsburg	Trapp, A. M.

Friday, July 14th

Bridgeton	Erickson, A. M.
Jersey City	Stanton, A. M.
Paterson	Stafford, A. M.

Monday, July 17th

Atlantic City	Erickson, A. M.
Camden	Knight, A. M.

Tuesday, July 18th

Newark	A Newark Advisory Master
Trenton	Backes, A. M., Rogers, A. M., Trapp, A. M.

Wednesday, July 19th

Freehold	Trapp, A. M.

Friday, July 21st

Bridgeton	Erickson, A. M.
Jersey City	VanWinkle, A. M.

Monday, July 24th

Atlantic City	Erickson, A. M.
Camden	Knight, A. M.

Tuesday, July 25th

Elizabeth	Herr, A. M.
Hackensack	Campbell, A. M.
Newark	Matthews, A. M.
Trenton	Backes, A. M., Rogers, A. M., Trapp, A. M.

Wednesday, July 26th

Somerville	Trapp, A. M.

Friday, July 28th

Bridgeton	Erickson, A. M.
Jersey City	Stanton, A. M.
Paterson	Stafford, A. M.

Monday, July 31st

Atlantic City	Erickson, A. M.
Camden	Knight, A. M.

SOCIAL LEGAL CALENDAR

June 29

Hudson and Union County Bar Association.
Golf Tournament, Lake Grove Country Club.

Cape May Bar Association Meeting, Ocean City Golf Club.

Long Branch Bar Association Meeting, Garfield-Grant Hall, Long Branch.

June 30

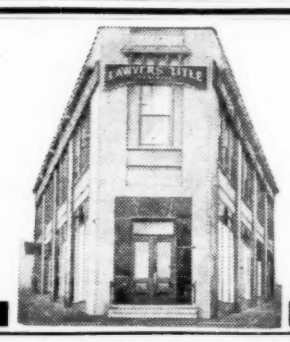
Lawyers Club of Bergen County Annual Spring Dance, Plantation Inn, Teaneck.

July 9 to 14

American Bar Association Annual Convention, San Francisco.

July 31 to Aug 3

Commercial Law League of America.
Annual Convention, Washington, D. C.



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